



TAHOE FOREST HOSPITAL DISTRICT

2021-06-24 Special Meeting of the Board of Directors

Thursday, June 24, 2021 at 2:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Special Meeting of the Tahoe Forest Hospital District Board of Directors for June 24, 2021 will be conducted telephonically through Zoom.

Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Eskridge Conference Room will not be open for the meeting.

Board Members will be participating telephonically and will not be physically present in the Eskridge Conference Room.

If you would like to speak on an agenda item, you can access the meeting remotely: Please use this web link: <https://tfhd.zoom.us/j/95173266030>

If you prefer to use your phone, you may call in using the numbers listed below: (346) 248 7799 or (301) 715 8592, Meeting ID: 951 7326 6030



Meeting Book - 2021-06-24 Special Meeting of the Board of Directors

6/24/21 Special Meeting

AGENDA

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ITEMS 1-3: See Agenda

4. ITEMS FOR BOARD ACTION

4.1. FY22 Budget and 4.2. 3yr Capital Plan.pdf 4

5. ADJOURN



SPECIAL MEETING OF THE BOARD OF DIRECTORS

AGENDA

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- 1. **CALL TO ORDER**
- 2. **ROLL CALL**
- 3. **CLEAR THE AGENDA/ITEMS NOT ON THE POSTED AGENDA**
- 4. **ITEMS FOR BOARD ACTION**
 - 4.1. **TFHD Fiscal Year 2022 Budget** ♦ATTACHMENT
Board of Directors will review and consider approval of the Fiscal Year 2022 Budget.
 - 4.2. **TFHD 3 Year Capital Plan – FY2023-2025** ♦ATTACHMENT
Board of Directors will review and consider approval of the FY2023-2025 Capital Plan.
- 5. **ADJOURN**

The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is June 24, 2021 at Tahoe Forest Hospital, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District’s web site (www.tfhd.com) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting.

*Denotes material (or a portion thereof) may be distributed later.

Note: It is the policy of Tahoe Forest Hospital District to not discriminate in admissions, provisions of services, hiring, training and employment practices on the basis of color, national origin, sex, religion, age or disability including AIDS and related conditions. Equal Opportunity Employer. The telephonic meeting location is accessible to people with disabilities. Every reasonable effort will be made to accommodate participation of the disabled in all of the District’s public meetings. If particular accommodations for the disabled are needed or a reasonable modification of the teleconference procedures are necessary (i.e., disability-related aids or other services), please contact the Clerk of the Board at 582-3481 at least 24 hours in advance of the meeting.

**Tahoe Forest Hospital District
Operating & Capital Budget, and Ratio Analysis & Financial Forecasts
Fiscal Year 2022**

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**Tahoe Forest Hospital District
Operating and Capital Budget, and Financial Forecasts
Fiscal Year 2021-2022**

Executive Summary

**THE FY 2022 OPERATING AND CAPITAL BUDGET IS DIRECTLY LINKED TO OUR
4 YEAR STRATEGIC PLAN APPROVED BY THE BOARD IN SEPTEMBER OF 2018
WITH BUDGET INCLUSION IN FY22 AND IN OUR 10 YEAR FINANCIAL
FORECAST.**

As your health system CEO, I am very pleased to report the health system is completing 6 very positive, with strong growth, fiscal years and is proposing further improvements in the FY 22 budget to shrink gaps relative to important unmet healthcare needs in our region. This great team performance is very rare across America. In just 6 short years the team performance has significantly outperformed the aggregate performance of the previous 66 years in the life of this healthcare system. This great performance only happens via very strong involvement, support and forward looking policy action by this Board of Directors and by superb ever-improving hard work from a great team who loves every resident in our region who and who strive every day to live our Mission and to reach out and actually grab our long term Vision!

This team has been very innovative, has multi-tasked really well and accomplished a lot in the last fiscal year even with the unprecedented lingering impacts of COVID 19 pandemic. Please watch for new updates in the future on our website, www.tfhd.com for the 2021 Accomplishments.

Our healthcare system has been actively engaged from day 1 of this pandemic in the greatest public health effort for all residents in the last 100 years. This effort has clearly saved many lives and protected the health of thousands more.

This health system has more than doubled its Net Assets or Net Worth in these last 6 fiscal years as we approach June 30, 2021. I offer my greatest appreciation and congratulations to the entire team for making this great performance happen! All of these efforts are to say Thank You and to honor every resident of our region! It's not about us, but is about our health system having the new and improved vitality to take on new and larger challenges to meet the ever changing and ever increasing unmet healthcare needs of residents in our region!

Our patients always come first! They are center to all that we do as a team and quality must also always be our top priority!

We have seen provider office visits grow from approximately 47,000 visits in FY 15 to over 110,000 visits in FY 21. We have also observed our percentage of outpatient gross revenues as a percent of total revenues grow from approximately 66% in FY 15 to over 80% at the end of FY

21. The powerful growth trend of higher outpatient revenues as a percent of total patient revenue is a critical improvement strategy for all “forward looking” health systems in America.

We have really focused over the last 6 years on the critical unmet healthcare needs of our full time residents. We believe this focus has been the 90% driver for major growth in excess of 75% in the health system over this 6-year period.

The health system should experience modest inpatient census growth in future years with faster growth occurring in the outpatient areas of the health system.

Our important strategies, once fully implemented, will allow for a very stable clinical and business model for this healthcare system, even if any major regulatory or market force changes occur.

We now have 3 Rural Health Clinics (RHC) operating in this health system when we had none just a few years ago. This business strategy will have profound positive impacts over many years into our future. We need to grow one RHC site a lot more and we need to add a 4th Rural Health Clinic soon in Truckee and we are looking at additional sites as well in future years.

In addition, our team continues to be very focused on obtaining a Level III Trauma status hopefully within the next 4 months. This certification will formally recognize the great skills of this team and it will improve patient safety, volumes and revenues as well.

The budget presentation from last year contained a critical 10-year Balance Sheet and Income Statement forecast. This earlier ten-year forecast is proposed to be our baseline performance target to beat on a cumulative basis as each new fiscal year is completed and as each new fiscal year budget is presented to the Board. Watch for notations along the bottom of the new 10-year forecast as to where we are now as compared to a previous 10-year forecast.

We continue to believe the rewards and challenges will continue to grow in significance and difficulty over the next 10 years for most health systems. We do however strongly believe the rewards will far out way the challenges that lie ahead as 2020 really started an accelerated change decade for healthcare all across America.

The old and very wise advice, which says, “No Margin, No Mission” always remains true!

Further if a healthcare system doesn’t provide high quality care, there will be no margin.

Following on the next page is a high-level summary of our FY 22 Operating Budget.

Our FY 22 Operating Budget Summary:

Gross Patient Revenue	\$ 471,131,847
Net Patient Revenue	235,478,647
Other Operating Revenue	13,825,699
Wellness Neighborhood Property Tax Revenue	1,337,721
Operating Expenses	(228,606,190)
EBIDA	\$ 22,035,877
Property Taxes - All	13,008,536
Depreciation	(13,968,575)
Interest Income - All	570,917
Interest Expense - All	(4,543,074)
Other Non-Operating Revenue/(Expense)	918,773
Net Income	<u>\$ 18,022,454</u>

EBIDA (on Gross Revenue)	4.7%
Return on Equity	8.5%
Days Cash on Hand	197

Standard & Poor's Ratio Calculations:

EBIDA Margin	13.9%
Operating EBIDA Margin	13.3%
Operating Margin	6.3%
Excess Margin	6.8%
Days Cash on Hand	196

Summary:

The Fiscal Year 2022 Budget has been carefully constructed to allow support for the Strategic Goals for FY 22, to continue to build towards ever improving quality, patient satisfaction, strong financial performance and sustainability, and to carefully balance our cash reserves and investment in our capital structure.

Respectfully submitted:



Harry Weis
President & Chief Executive Officer



Crystal Betts
Chief Financial Officer



**TAHOE
FOREST
HEALTH
SYSTEM**

Origination Date: 08/1985
 Last Approved: 10/2018
 Last Revised: 10/2018
 Next Review: 10/2021
 Department: Board - ABD
 Applicabilities: System

Fiscal Policy, ABD-11

PURPOSE:

The purpose of this policy is to communicate the fiscal policy of the District as it relates to the operations of Tahoe Forest Hospital District and the various other services, programs and ventures which the District is or shall consider providing consistent with its Mission Statement and operating policies. It is the intention of the Board of Directors that this Fiscal Policy be disseminated to the hospital administrative and management team, as well as Medical Staff leadership, in order to achieve a broad based understanding of the fiscal goal of Tahoe Forest Hospital District. For the purposes of this policy statement, the term "services" shall apply to all hospital operations as well as other District services, programs or ventures.

POLICY:

A. RATIONALE

In view of the ever-changing reimbursement environment in which health care providers exist, the Board of Directors recognizes the importance of financial stability. A sound Fiscal Policy is necessary to assure the continuation of needed services, and as appropriate, expansion into new health-related facilities and services. To assure access to capital markets, it is in the best interest of the District to maintain strong financial performance and strong cash reserves. This philosophy is based upon, and consistent with, the Mission Statement and operating policies of the District.

B. POLICY STATEMENT

Our Fiscal Policy is to ensure the availability of capital to meet the future costs of carrying out the hospital's mission and serves as a prudent reserve to offset unexpected external forces. It will be the responsibility of the District's Chief Executive Officer (CEO) to implement policies and procedures consistent with the Fiscal Policy of the Board of Directors. The District shall put forth a strong effort in every fiscal year on achieving, at a minimum, the Standard and Poor's (S&P) A- rating, targeting the median ratios of the A- rating or better. At no time shall the District target financial performance that would drop the District below an investment grade rating.

PROCEDURE:

A. OPERATING MARGIN AND EXCESS (NET INCOME) MARGIN

The District, through approval by the Board of Director's, shall set an annual budget that seeks to target or maintain Operating and Excess Margins at the median S&P ratios of an A- rating or better. The CEO shall in turn endeavor, consistent with the CEO's authority under the annual budget and duly-adopted District policies, to direct District operations throughout the fiscal year so as to maintain Operating and Excess Margins at the median S&P ratios of an A- rating or better. Unusual circumstances may arise that

could require setting the annual budget at ratios lower than A-, however, at no time shall the annual budget target median ratios below an investment grade rating. The CEO shall direct management and staff to operate the District in a manner that achieves the goals of the annual budget.

B. FUND BALANCES AND TRANSFER PROCEDURES

The CEO shall, consistent with the CEO's authority under the annual budget, this Fiscal Policy, and duly-adopted District policies, authorize the movement of funds with the goal of achieving projected Days' Cash on Hand (the number of days of average expenses) at the median S&P ratios of an A- rating or better. There shall be a strong effort to maintain this minimum Days' Cash on Hand ratio to ensure appropriate cash reserves and to sustain sufficient funding for capital needs. Unusual circumstances may arise that could require setting the annual budget Days' Cash on Hand ratio lower than A-, however at no time shall the annual budget reflect a Days' Cash on Hand ratio below an investment grade rating. At least quarterly, a report of Day's Cash on Hand shall be presented to the Board of Directors.

C. MAINTENANCE AND OPERATING FUND

All receipts and revenues of any kind from the operation of the hospital shall be paid daily into the treasury of the District and placed in the Maintenance and Operations Fund. Monies in the maintenance and Operation Fund may be expended for any of the purposes of the District.

The CEO will direct the allocation of monies in excess of 30 days forecasted cash to Board designated funds or transfer sufficient monies from Board designated funds into Maintenance and Operations Fund so that a minimum of 30 days working capital is maintained for the upcoming quarter. Fund transfers into Maintenance and Operations Fund from other funds to cover the minimum 30 days working capital will be in the following priority:

1. Cash Reserve Fund
2. Projects Fund

D. BOARD DESIGNATED FUNDS

Available funds will be funded in the priority order as listed. Bond Funds are held by the Bond Trustee until the fund reimburses the District for project expenditures. The reimbursed bond project expenditures will be deposited in the Maintenance and Operations Fund. Debt service is included in the Maintenance and Operations Fund.

1. Other Entity Funds:
Funds held for other entities such as Medical Staff and Auxiliary. Interest income accrues to the specific fund.
2. Projects Fund:
Board of Directors approved and designated projects. Fund to include, among others Building Funds and Capital Equipment Funds. Interest income will accrue to the Maintenance and Operations Fund.

E. CASH RESERVE FUND

Board of Directors approved funding to increase and provide sufficient reserves to sustain operational integrity; continued services at current levels; emergency purposes (safety net); credit worthiness; anticipated capital replacement needs. Interest income will accrue to the Maintenance and Operations Fund.

F. RESTRICTED FUNDS

Funds restricted to purchase assets or to fund program costs. These funds become unrestricted when the restriction is satisfied. Interest income accrues to the specific fund.

G. DONATIONS

Donated funds will be placed in the appropriate fund to be designated by the donor.

All revision dates:

10/2018, 09/2016, 11/2015, 01/2014, 01/2012, 02/2010, 06/2007, 02/2006

Attachments

No Attachments

Approval Signatures

Step Description	Approver	Date
	Harry Weis: CEO	10/2018
	Martina Rochefort: Clerk of the Board	10/2018

COPY

Tahoe Forest Hospital District Statement of Revenue and Expense

The following contains a detailed five-year historical Statement of Revenue and Expense, as well as the Projected FY 2021 and Budget FY 2022 for Tahoe Forest Hospital District and Incline Village Community Hospital. In addition, we have included FY 2022 budgets for the Separate Business Units, Tahoe Center for Health, Cancer Center program, Multi-Specialty Clinics, Wellness Neighborhood/Community Health Programs, and The Tahoe Institute for Rural Health Research.

The following are the highlights of the budget for FY 2022 for Tahoe Forest Hospital District:

• Gross Revenue	\$471,131,847
• Deductions from Revenue	(235,653,200)
• Other Operating Revenue	13,825,699
• Wellness Neighborhood Revenue	1,337,721
• Total Operating Revenue	250,642,067
• Operating Expenses	(228,606,190)
• EBIDA	22,035,877
• Non-Operating Expense	(17,021,959)
• Property Tax Revenue	13,008,536
• Net Income/(Loss)	18,022,454
• Return on Equity	8.50%
• Return on Gross Revenue EBIDA	4.70%

Gross Revenue was developed using a Gross Revenue per Unit calculation.

Deductions from Revenue was developed by breaking the gross revenue down by entity, and by payor, and then applying the relevant contractual allowance percentage to the gross revenue. Deductions from Revenue also include a component for Charity Care, which is budgeted at 3.6% overall and Bad Debt, which is budgeted at 1.9% overall. Please refer to the “Deductions from Revenue” narrative for more details.

Other Operating Revenue consists of revenue from separate entities such as the Retail Pharmacy, Hospice Thrift Stores, Tahoe Center for Health, Children’s Center, Cafeteria Sales, Rental Income, Rebates & Refunds, Medi-Cal PRIME program, Hospital Quality Assurance Fee (HQAF) program, and the IVCH Emergency Department contract. We are anticipating an increase in FY 2022 when compared to Projected FY 2021, related to increases in funding from the Medi-Cal PRIME program, IVCH Emergency Department contract, Radiology Professional Fees collections, and Retail Pharmacy.

Salaries, Wages and Benefits reflect increases per the methodology outlined in the contracts with the employee associations. The percentage increase for FY 2022 is 3%, inclusive of exempt and non-represented employees. Salaries and Wages for FY 2022 also include a component of physicians who have joined the employment model, including the Anesthesiology and Radiology groups in FY 2022. The FTE increase related to the physician employment model is 14.26 FTEs. Those benefits that are calculated based upon wages such as employer taxes, deferred compensation, and pension have also been adjusted to account for these increases in wages.

Tahoe Forest Hospital District Statement of Revenue and Expense

Management has developed an FTE plan to accommodate anticipated growth in targeted areas. When comparing the 2022 FTE Budget to the 2021 FTE Budget (exclusive of the physician FTEs), a 61.15 FTE increase is reflected and an increase of 26.57 FTEs when compared to Projected FY 2021. The increase in budgeted FY 2022 FTEs as compared to the Projected FY 2021 FTEs is a result of growth in our Patient Financial Services, Patient Registration, and Access Center to accommodate increased patient volumes, expansion of specialty services in our Clinics, and additional staffing needs for Laboratory, Information Technology, Accounting, Revenue Cycle, Human Resources, Skilled Nursing Facility, Oncology programs, Child Care Center, and Construction Labor.

Workers Compensation is being budgeted to reflect an increase in FY 2022 when compared to Projected FY 2021, which is due to the increase to our budgeted FTEs for FY 2022 and additional physicians joining the employment model. FY 2021 is projecting to come in higher than FY 2021 budget and FY 2020 actual.

Health Insurance is being budgeted to reflect a 14.6% increase. The increase in health insurance takes into account the budgeted growth in FY 2022 FTE's, including the physician element, and increases we are witnessing to our Health Insurance IBNR (Incurred but not Reported) claims liability on the Balance Sheet.

Professional Fees reflect an increase of .1% when compared to Projected FY 2021. This is related to anticipated arbitration and legal fees in defense of an ongoing contract dispute.

Supplies reflect a 9.0% increase when compared to Projected FY 2021. We applied an inflation factor of 3.5% to 4.7% for medical supplies, pharmaceutical supplies, food/dietary supplies and non-medical/office supplies along with factoring in increased supply usage due to program enhancements, COVID-19, as well as cost savings through programs like 340B for pharmaceutical supplies.

Purchased Services reflect a 4.3% increase compared to Projected FY 2021. Purchased services are comprised of maintenance/repair agreements, linen services, outsourced lab services, coding and billing services, and snow removal. The increase reflected in Budget FY 2022 also accounts for additional services needed to support clinical program expansion, increased services required by Information Technology and Communications to maintain software, enhance security, and network infrastructure, billing services for the Skilled Nursing Facility & Home Health/Hospice programs, Education, Program Initiatives, and fees to assist with lowering our accounts receivable to industry standards.

Other Expenses reflects a net 16.8% increase compared to Projected FY 2021. This is comprised of increases in Utilities, Insurance including Physician professional liability, Outside Training & Travel, Building Rentals, Dues & Subscriptions, and Marketing. Highlights of these changes are listed below:

1. Utilities are up \$135,000 due to an anticipated 3.5-5.0% rise in inflation coupled with facility expansion and acquisitions to accommodate program growth.

Tahoe Forest Hospital District Statement of Revenue and Expense

2. Insurance costs up \$145,000 in the areas of Risk, D&O, Comprehensive Liability, and Crime/Cyber.
3. An increase of \$572,000 in Outside Training & Travel related to regulatory and compliance training and seminars and employee educational assistance.
4. Building Rental increases of \$699,000 for Employee/Locums housing market increases and additional space requirements to support program expansion.
5. Dues & Subscription increases of \$33,000 for involvement with California and Nevada hospital associations for legislative representation, District Hospital Leadership Forum, Advisory Board's Hospital Comparative Suite, and Multi-Specialty Clinic physician dues.
6. Marketing increases of \$297,000 to communicate program expansion, digital programming, community sponsorships and events, and website maintenance.

District and County Taxes have increased \$313,000 from Projected FY 2021. We are anticipating the FY 2022 budget to be \$9.3 million based on information received from the counties and projected FY 2021 revenues. A component of property tax revenues is included in the Other Operating Revenue section to offset Community Health and Wellness Neighborhood expenses.

Interest Income FY 2022 is expected to decline below Projected FY 2021 based on the decline in LAIF interest rates and decreases in cash levels due to repayment of the Medicare Accelerated Payments advanced in FY 2020. In FY 2021, LAIF rates ranged from 1.030% to .330% and in FY 2022 have been budgeted at 0.400%.

Donations from the TFHS Foundation are expected to net \$732,000, generated from the following campaigns: \$20,000 to support Home Health/Hospice, \$337,000 to support the Wellness Neighborhood and Community Health, which includes a component of Behavioral Health, \$149,000 to support the Cancer Center and \$226,000 from various campaigns and donation drives. IVCH Foundation is expected to contribute \$907,000 for the Emergency Department, Community Wellness, the Sterile Processing project, and support for the Health Clinic in FY 2022.

Gain/(Loss) on Joint Venture based on ownership of the Truckee Surgery Center, LLC, we will book 99% of the Gain/(Loss) on the Joint Venture in TSC, LLC.

Depreciation has been budgeted higher than Projected FY 2021 due to anticipated capital additions and investments and completed construction projects starting their depreciable life.

Interest Expense has been decreased 6.5% compared to Projected FY 2021. This is a result of interest expense on debt decreasing with the maturity of loans, property acquisition agreements, and the Municipal lease.

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2016, 2017, 2018, 2019, 2020, BUDGET 2021, PROJECTED 2021, and BUDGET 2022**

	<u>AUDITED FYE 6/30/16</u>	<u>AUDITED FYE 6/30/17</u>	<u>AUDITED FYE 6/30/18</u>	<u>AUDITED FYE 6/30/19</u>	<u>AUDITED FYE 6/30/20</u>	<u>BUDGET FYE 6/30/21</u>	<u>PROJECTED FYE 6/30/21</u>	<u>BUDGET FYE 6/30/22</u>	<u>VARIANCE \$</u>	<u>VARIANCE %</u>
OPERATING REVENUE										
Total Gross Revenue	\$ 220,367,068	\$ 252,487,430	\$ 268,736,366	\$ 358,355,251	\$ 378,688,373	\$ 417,471,729	\$ 445,996,491	\$ 471,131,847	\$ 25,135,356	5.6%
Gross Revenues - Inpatient										
Daily Hospital Service	20,585,535	23,458,129	27,486,491	35,823,807	34,783,399	30,309,787	38,748,704	40,354,729	1,606,025	4.1%
Ancillary Service - Inpatient	43,065,440	48,242,736	45,510,889	59,157,733	53,268,416	60,517,140	47,154,463	51,674,157	4,519,694	9.6%
Total Gross Revenue - Inpatient	63,650,975	71,700,865	72,997,380	94,981,540	88,051,816	90,826,927	85,903,167	92,028,886	6,125,719	7.1%
Gross Revenue - Outpatient	156,716,093	180,786,565	195,738,986	263,373,711	290,636,557	326,644,802	360,093,324	379,102,961	19,009,637	5.3%
Total Gross Revenue - Outpatient	156,716,093	180,786,565	195,738,986	263,373,711	290,636,557	326,644,802	360,093,324	379,102,961	19,009,637	5.3%
Deductions from Revenue:										
Contractual Allowances	88,901,556	102,525,813	115,272,267	160,654,490	154,199,359	182,422,599	197,329,985	210,128,068	12,798,083	6.5%
Managed Care Reserve	-	-	-	-	-	-	6,000,000	-	(6,000,000)	-100.0%
Charity Care	7,497,197	7,903,223	8,810,417	13,478,925	15,292,435	12,824,036	15,304,801	16,779,991	1,475,190	9.6%
Bad Debt	(515,633)	(1,460,537)	1,667,850	2,515,465	5,352,230	9,904,264	8,699,974	8,745,141	45,167	-0.5%
Prior Period Settlements	(5,911,179)	(4,777,099)	(5,750,904)	(7,173,354)	(2,134,699)	-	(500,210)	-	500,210	100.0%
Total Deductions from Revenue	89,971,941	104,191,400	119,999,630	169,475,526	172,709,325	205,150,899	226,834,550	235,653,200	8,818,650	3.9%
Other Operating Revenue	8,393,899	9,326,948	10,379,346	11,595,967	12,987,963	12,440,493	12,485,231	13,825,699	1,340,468	10.7%
Wellness Neighborhood-RPT, Grants, Donations	723,104	745,897	830,018	1,176,626	1,110,367	1,385,432	1,125,862	1,337,721	211,859	18.8%
TOTAL OPERATING REVENUE	139,512,130	158,368,875	159,946,100	201,652,318	220,077,378	226,146,755	232,773,034	250,642,067	17,869,033	7.7%
OPERATING EXPENSES										
Salaries, Wages & Benefits	59,824,144	67,779,743	73,529,335	86,084,977	104,755,449	109,917,756	108,227,877	124,145,546	15,917,669	14.7%
Benefits Workers Compensation	1,300,888	1,243,957	832,275	1,250,872	730,606	1,190,041	1,276,609	1,429,028	152,419	11.9%
Benefits Medical Insurance	7,653,015	7,012,379	6,818,064	10,974,194	12,532,413	15,080,386	14,924,945	17,097,860	2,172,915	14.6%
Professional Fees	19,689,991	22,626,576	24,273,706	27,640,035	19,847,800	16,451,311	15,948,212	15,967,145	18,933	0.1%
Supplies	17,853,896	19,429,823	21,411,305	25,235,043	28,821,884	31,268,117	31,834,281	34,685,312	2,851,031	9.0%
Purchased Services	11,038,956	12,997,855	14,593,477	16,752,251	20,644,309	22,380,200	22,481,684	23,457,521	975,837	4.3%
Other	6,022,154	7,220,539	8,590,649	8,404,785	9,280,737	11,042,629	10,126,651	11,823,778	1,697,127	16.8%
TOTAL OPERATING EXPENSE	123,383,043	138,310,872	150,048,811	176,342,157	196,613,198	207,330,440	204,820,259	228,606,190	23,785,931	11.6%
NET OPERATING REV(EXP) EBIDA	\$ 16,129,087	\$ 20,058,003	\$ 9,897,289	\$ 25,310,161	\$ 23,464,180	\$ 18,816,315	\$ 27,952,775	\$ 22,035,877	\$ (5,916,898)	-21.2%
NON-OPERATING REVENUE										
District and County Taxes	4,738,556	6,569,234	6,207,204	6,372,055	6,874,453	7,279,414	7,661,548	7,974,109	312,561	4.1%
District and County Taxes - GO Bond	4,714,688	5,561,486	3,869,465	5,220,232	5,220,126	5,008,219	5,008,220	5,034,427	26,207	0.5%
Interest Income	381,037	620,873	982,275	1,775,147	1,805,664	837,414	721,003	570,917	(150,086)	-20.8%
Interest Income - GO Bond	18,168	363	-	-	-	-	-	-	-	#DIV/0!
Donations	1,083,943	785,614	730,166	947,580	1,321,056	1,052,517	636,877	1,638,773	1,001,896	157.3%
Gain/(Loss) on Joint Venture	(280,874)	-	-	-	(1,592,144)	(1,599,996)	(691,992)	(720,000)	(28,008)	4.0%
Gain/(Loss) on Sale of Equip/Property	10,000	-	10,844	(519,415)	7,546	-	-	-	-	0.0%
COVID-19 Emergency Funds	-	-	-	-	13,521,428	-	178,483	-	(178,483)	-100.0%
Depreciation	(10,605,075)	(10,897,238)	(11,308,706)	(13,546,193)	(13,364,758)	(13,871,076)	(13,651,856)	(13,968,575)	(316,719)	2.3%
Interest Expense	(1,407,442)	(1,260,265)	(1,170,586)	(1,316,891)	(1,435,641)	(1,351,421)	(1,309,030)	(1,223,647)	85,383	-6.5%
Interest Expense - GO Bond	(2,653,074)	(2,719,610)	(3,849,775)	(3,814,108)	(3,620,802)	(3,403,219)	(3,476,836)	(3,319,427)	157,409	-4.5%
TOTAL NON-OPERATING REVENUE	(4,000,074)	(1,339,544)	(4,529,113)	(4,881,593)	8,736,927	(6,048,148)	(4,923,583)	(4,013,423)	910,160	-18.5%
EXCESS REVENUE(EXPENSE)	\$ 12,129,013	\$ 18,718,459	\$ 5,368,176	\$ 20,428,568	\$ 32,201,107	\$ 12,768,167	\$ 23,029,192	\$ 18,022,454	\$ (5,006,738)	-21.7%

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2016, 2017, 2018, 2019, 2020, BUDGET 2021, PROJECTED 2021, and BUDGET 2022**

	<u>AUDITED FYE 6/30/16</u>	<u>AUDITED FYE 6/30/17</u>	<u>AUDITED FYE 6/30/18</u>	<u>AUDITED FYE 6/30/19</u>	<u>AUDITED FYE 6/30/20</u>	<u>BUDGET FYE 6/30/21</u>	<u>PROJECTED FYE 6/30/21</u>	<u>BUDGET FYE 6/30/22</u>	<u>VARIANCE %</u>
RETURN ON GROSS REVENUE EBIDA	7.3%	7.9%	3.7%	7.1%	6.2%	4.5%	6.3%	4.7%	-1.6%
RETURN ON EQUITY	12.1%	16.8%	4.1%	15.1%	20.6%	6.8%	12.2%	8.5%	-3.7%
RETURN ON EQUITY (excluding donations)	11.0%	16.1%	3.6%	14.4%	19.8%	6.2%	11.9%	7.8%	-4.1%
INPATIENT REV AS A % OF GROSS REV	28.9%	28.4%	27.2%	26.5%	23.3%	21.8%	19.3%	19.5%	
OUTPATIENT REV AS A % OF GROSS REV	71.1%	71.6%	72.8%	73.5%	76.7%	78.2%	80.7%	80.5%	
CONTRACTUAL ADJ AS A % OF GROSS REV	40.3%	40.6%	42.9%	44.8%	40.7%	43.7%	45.6%	44.6%	
CHARITY CARE AS A % OF GROSS REV	3.4%	3.1%	3.3%	3.8%	4.0%	3.1%	3.4%	3.6%	
BAD DEBT AS A % OF GROSS REV	-0.2%	-0.6%	0.6%	0.7%	1.4%	2.4%	2.0%	1.9%	
SALARIES, WAGES & BEN AS A % OF NET REV	42.9%	42.8%	46.0%	42.7%	47.6%	48.6%	46.5%	49.5%	
WORKERS COMP AS A % OF NET REV	0.9%	0.8%	0.5%	0.6%	0.3%	0.5%	0.5%	0.6%	
MEDICAL INSURANCE AS A % OF NET REV	5.5%	4.4%	4.3%	5.4%	5.7%	6.7%	6.4%	6.8%	
PROFESSIONAL FEES AS A % OF NET REV	14.1%	14.3%	15.2%	13.7%	9.0%	7.3%	6.9%	6.4%	
SUPPLIES AS A % OF NET REV	12.8%	12.3%	13.4%	12.5%	13.1%	13.8%	13.7%	13.8%	
PURCHASED SVCS AS A % OF NET REV	7.9%	8.2%	9.1%	8.3%	9.4%	9.9%	9.7%	9.4%	
OTHER AS A % OF NET REV	4.3%	4.6%	5.4%	4.2%	4.2%	4.9%	4.4%	4.7%	

**INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2016, 2017, 2018, 2019, 2020, BUDGET 2021, PROJECTED 2021 and BUDGET 2022**

	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	VARIANCE \$	VARIANCE %
OPERATING REVENUE										
Total Gross Revenue	\$ 17,295,773	\$ 18,325,851	\$ 18,324,368	\$ 23,964,802	\$ 23,239,753	\$ 26,248,185	\$ 26,460,389	\$ 28,568,500	\$ 2,108,111	8.0%
Gross Revenues - Inpatient										
Daily Hospital Service	45,711	32,328	101,764	73,173	16,423	68,155	45,799	57,416	11,617	25.4%
Ancillary Service - Inpatient	60,334	44,416	99,003	54,812	18,864	54,051	27,535	31,403	3,868	14.0%
Total Gross Revenue - Inpatient	106,045	76,744	200,767	127,985	35,287	122,206	73,334	88,819	15,485	21.1%
Gross Revenue - Outpatient	17,189,727	18,249,107	18,123,601	23,836,817	23,204,466	26,125,979	26,387,055	28,479,681	2,092,626	7.9%
Total Gross Revenue - Outpatient	17,189,727	18,249,107	18,123,601	23,836,817	23,204,466	26,125,979	26,387,055	28,479,681	2,092,626	7.9%
Deductions from Revenue:										
Contractual Allowances	5,695,586	6,338,572	7,347,788	8,650,889	8,535,559	10,324,829	9,846,022	11,109,773	1,263,751	12.8%
Charity Care	645,978	667,852	699,870	1,075,385	1,284,244	1,049,927	1,201,723	1,339,295	137,572	11.4%
Bad Debt	643,402	720,886	660,985	1,126,439	1,175,241	1,049,927	748,435	712,391	(36,044)	-4.8%
Prior Period Settlements	(199,758)	39,034	(268,723)	55,089	(227,656)	-	(196,004)	-	196,004	-100.0%
Total Deductions from Revenue	6,785,207	7,766,343	8,439,920	10,907,802	10,767,388	12,424,683	11,600,176	13,161,459	1,561,283	13.5%
Other Operating Revenue	978,564	936,841	998,565	1,122,082	1,171,316	1,124,134	923,451	1,093,606	170,155	18.4%
TOTAL OPERATING REVENUE	11,489,130	11,496,349	10,883,013	14,179,082	13,643,681	14,947,636	15,783,664	16,500,647	716,983	4.5%
OPERATING EXPENSES										
Salaries, Wages & Benefits	4,112,980	4,728,890	4,617,454	5,276,015	6,244,059	6,633,404	6,301,398	7,609,976	1,308,578	20.8%
Benefits Workers Compensation	26,172	23,991	41,812	74,401	67,985	73,282	18,295	88,541	70,246	384.0%
Benefits Medical Insurance	489,814	448,503	423,875	646,388	710,972	868,010	852,267	955,711	103,444	12.1%
Professional Fees	2,791,298	2,844,083	2,939,704	3,334,374	2,855,022	2,746,049	2,649,583	2,916,509	266,926	10.1%
Supplies	921,388	754,001	522,548	650,448	652,247	713,203	650,417	745,988	95,571	14.7%
Purchased Services	509,480	594,519	502,075	580,256	798,905	753,882	797,161	876,191	79,030	9.9%
Other	681,616	661,169	784,607	861,365	869,914	986,093	1,023,226	1,192,316	169,090	16.5%
TOTAL OPERATING EXPENSE	9,532,747	10,055,157	9,832,075	11,423,247	12,199,104	12,773,923	12,292,347	14,385,232	2,092,885	17.0%
NET OPERATING REV(EXP) EBIDA	\$ 1,956,383	\$ 1,441,192	\$ 1,050,938	\$ 2,755,835	\$ 1,444,577	\$ 2,173,713	\$ 3,491,317	\$ 2,115,415	\$ (1,375,902)	-39.4%
NON-OPERATING REVENUE										
Donations	599,902	396,399	447,800	209,347	609,998	447,000	162,313	907,157	744,844	458.9%
COVID-19 Emergency Funds	-	-	-	-	3,693,119	-	3,064	-	(3,064)	-100.0%
Depreciation	(653,210)	(685,353)	(688,144)	(765,335)	(772,111)	(811,834)	(785,758)	(905,208)	(119,450)	15.2%
TOTAL NON-OPERATING REVENUE	(53,309)	(288,954)	(240,344)	(555,988)	3,531,006	(364,834)	(620,381)	1,949	622,330	-100.3%
EXCESS REVENUE(EXPENSE)	\$ 1,903,074	\$ 1,152,238	\$ 810,594	\$ 2,199,847	\$ 4,975,583	\$ 1,808,879	\$ 2,870,936	\$ 2,117,364	\$ (753,572)	-26.2%

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2016, 2017, 2018, 2019, 2020, BUDGET 2021, PROJECTED 2021 and BUDGET 2022

	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	VARIANCE %
RETURN ON GROSS REVENUE EBIDA	11.3%	7.9%	5.7%	11.5%	6.2%	8.3%	13.2%	7.4%	-5.8%
RETURN ON EQUITY	18.9%	9.6%	6.2%	15.8%	30.8%	8.6%	13.6%	8.8%	-4.8%
RETURN ON EQUITY (excluding donations)	12.9%	6.3%	2.8%	14.3%	27.1%	6.5%	12.8%	5.0%	-7.8%
INPATIENT REV AS A % OF GROSS REV	0.6%	0.4%	1.1%	0.5%	0.2%	0.5%	0.3%	0.3%	
OUTPATIENT REV AS A % OF GROSS REV	99.4%	99.6%	98.9%	99.5%	99.8%	99.5%	99.7%	99.7%	
CONTRACTUAL ADJ AS A % OF GROSS REV	32.9%	34.6%	40.1%	36.1%	36.7%	39.3%	37.2%	38.9%	
CHARITY CARE AS A % OF GROSS REV	3.7%	3.6%	3.8%	4.5%	5.5%	4.0%	4.5%	4.7%	
BAD DEBT AS A % OF GROSS REV	3.7%	3.9%	3.6%	4.7%	5.1%	4.0%	2.8%	2.5%	
SALARIES, WAGES & BEN AS A % OF NET REV	35.8%	41.1%	42.4%	37.2%	45.8%	44.4%	39.9%	46.1%	
WORKERS COMP AS A % OF NET REV	0.2%	0.2%	0.4%	0.5%	0.5%	0.5%	0.1%	0.5%	
MEDICAL INSURANCE AS A % OF NET REV	4.3%	3.9%	3.9%	4.6%	5.2%	5.8%	5.4%	5.8%	
PROFESSIONAL FEES AS A % OF NET REV	24.3%	24.7%	27.0%	23.5%	20.9%	18.4%	16.8%	17.7%	
SUPPLIES AS A % OF NET REV	8.0%	6.6%	4.8%	4.6%	4.8%	4.8%	4.1%	4.5%	
PURCHASED SVCS AS A % OF NET REV	4.4%	5.2%	4.6%	4.1%	5.9%	5.0%	5.1%	5.3%	
OTHER AS A % OF NET REV	5.9%	5.8%	7.2%	6.1%	6.4%	6.6%	6.5%	7.2%	

**TAHOE FOREST HOSPITAL DISTRICT
SEPARATE BUSINESS UNITS
BUDGET FY 2022**

	<u>HOME HEALTH</u>	<u>HOSPICE</u>	<u>CHILDRENS CENTER</u>	<u>OCCUPATIONAL HEALTH</u>	<u>RETAIL PHARMACY</u>	<u>TOTAL SEPARATE BUSINESS UNITS</u>
Gross Operating Revenue	\$ 1,078,044	\$ 1,476,856	\$ 1,233,938	\$ 1,638,995	\$ 3,719,346	\$ 9,147,179
Deduction From Rev	208,548	824,381	-	283,874	713,742	2,030,545
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenue	\$ 869,496	\$ 652,475	\$ 1,233,938	\$ 1,355,121	\$ 3,005,604	\$ 7,116,634
<u>Operating Expense:</u>						
Salaries & Benefits	\$ 830,834 1	\$ 985,229 1	\$ 1,419,429	\$ 1,477,903 1	\$ 929,961	\$ 5,643,356
Professional Fees	288,499	-	-	257,820	9,000	555,319
Supplies	13,820	3,512	19,884	24,999	2,367,931	2,430,146
Purchased Services	52,964	78,080	12,600	177,724	42,820	364,188
Other Expenses	40,665	68,741	39,882	108,406	87,031	344,725
Total Operating Expenses	\$ 1,226,782	\$ 1,135,562	\$ 1,491,795	\$ 2,046,852	\$ 3,436,743	\$ 9,337,734
Net Operating Rev (Exp)	\$ (357,286)	\$ (483,087)	\$ (257,857)	\$ (691,731)	\$ (431,139)	\$ (2,221,100)
<u>Non - Operating Rev / (Exp)</u>						
Donations	1,700	17,850	-	-	-	19,550
Thrift Store Net Income	-	135,358	-	-	-	135,358
Employee Benefit - EE Discounts	-	-	(349,890) 2	-	-	(349,890)
Depreciation	(15,403)	(10,064)	(36,971)	(1,560)	(1,128)	(65,126)
Total Non-Operating Rev/(Exp)	(13,703)	143,144	(386,861)	(1,560)	(1,128)	(260,108)
Net Income/(Loss)	\$ (370,989)	\$ (339,943)	\$ (644,718)	\$ (693,291)	\$ (432,268)	\$ (2,481,208)
Units	3,200	1,150	21,000	2,249	37,725	
Gross Revenue/Unit	\$ 336.89	\$ 1,284.22	\$ 58.76	\$ 728.77	\$ 98.59	
Total Operating Expense/Unit	\$ 383.37	\$ 987.45	\$ 71.04	\$ 910.12	\$ 91.10	

Employee Drug Plan

Plan Costs	(1,209,783)
Captured through Retail Rx	533,721
Net Plan Costs	(676,062)

Net Operating Income	(431,139)
Net Employee Drug Plan Cost	(676,062)
Net Financial Position	(1,107,201)

1. Salaries & Benefits contain a component of Physician Employment in FY 2022.

2. The Children's Center provides a 40% discount to employees of the Health System.
This is considered a benefit for our employees.

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE CENTER FOR HEALTH
BUDGET FY 2022**

	THERAPY SERVICES	FITNESS CENTER & WELLNESS CLASSES	CENTER OPERATIONS	TOTAL TCFH
Gross Operating Revenue	\$ 8,451,588	\$ 84,600	\$ -	\$ 8,536,188
Deduction From Rev	3,488,816	-	-	3,488,816
Other Operating Revenue	24	-	-	24
Total Operating Revenue	\$ 4,962,796	\$ 84,600	\$ -	\$ 5,047,396
<u>Operating Expense:</u>				
Salaries & Benefits	\$ -	\$ 11,669	\$ -	\$ 11,669
Professional Fees	3,198,085	-	-	3,198,085
Supplies	75,546	10,169	600	86,315
Purchased Services	44,563	88,032	-	132,595
Other Expenses	15,594	934	383,277	399,805
Total Operating Expenses	\$ 3,333,788	\$ 110,804	\$ 383,877	\$ 3,828,469
Net Operating Rev (Exp)	\$ 1,629,008	\$ (26,204)	\$ (383,877)	\$ 1,218,927
<u>Non - Operating Rev / (Exp)</u>				
Donations	-	-	-	-
Depreciation	(20,815)	(1,311)	(23,820)	(45,946)
Total Non-Operating Rev/(Exp)	(20,815)	(1,311)	(23,820)	(45,946)
Net Income/(Loss)	\$ 1,608,193	\$ (27,515)	\$ (407,697)	\$ 1,172,981
Overhead Allocation Based on Sq Ft	\$ (376,166)	\$ (31,531)	\$ 407,697	\$ -
Adjusted Net Income/(Loss)	\$ 1,232,028	\$ (59,046)	\$ -	\$ 1,172,981
Units	66,555			66,555
Gross Revenue/Unit	\$ 126.99			\$ 128.26
Total Operating Expense/Unit	\$ 50.09			\$ 57.52
Total Op Exp & O.H. Alloc/Unit	\$ 55.74			\$ 58.21

** Wellness Classes are comprised of Nutrition Consultations, Weight Loss Clinics & Consultations, Smoking Cessation, and Prenatal/Breastfeeding classes.

**TAHOE FOREST HOSPITAL DISTRICT
CANCER PROGRAM
BUDGET FY 2022**

	MEDICAL ONCOLOGY	MSC MEDICAL ONCOLOGY	RADIATION ONCOLOGY	MSC RADIATION ONCOLOGY	ONCOLOGY LAB	ONCOLOGY DRUGS	PET CT	CANCER CENTER BUILDING	TOTAL CANCER PROGRAM
Gross Operating Revenue	\$ 4,780,542	\$ 1,398,162	\$ 13,080,311	\$ 1,343,717	\$ 641,945	\$ 41,313,018	\$ 2,115,500	\$ -	\$ 64,673,195
Deduction From Rev	2,794,886	800,634	7,725,102	764,412	374,134	23,524,082	1,251,943	-	37,235,192
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Operating Revenue	\$ 1,985,656	\$ 597,528	\$ 5,355,209	\$ 579,305	\$ 267,811	\$ 17,788,936	\$ 863,557	\$ -	\$ 27,438,003
Operating Expense:									
Salaries & Benefits	\$ 3,673,951	\$ -	\$ 829,755	\$ -	\$ 178,626	\$ -	\$ 116,648	\$ -	\$ 4,798,980
Professional Fees	-	1,823,464	165,400	831,917	-	-	-	-	2,820,781
Supplies	82,504	-	16,375	-	-	9,378,061	-	-	9,476,940
Purchased Services	245,459	21,780	427,800	-	10,800	-	207,195	-	913,034
Other Expenses	369,072	1,500	8,740	-	-	-	2,120	-	381,432
Total Operating Expenses	\$ 4,370,986	\$ 1,846,744	\$ 1,448,070	\$ 831,917	\$ 189,426	\$ 9,378,061	\$ 325,963	\$ -	\$ 18,391,167
Net Operating Rev (Exp)	\$ (2,385,330)	\$ (1,249,216)	\$ 3,907,139	\$ (252,612)	\$ 78,385	\$ 8,410,875	\$ 537,594	\$ -	\$ 9,046,836
Non - Operating Rev / (Exp)									
Donations	-	-	-	-	-	-	-	148,540	148,540
Depreciation	(144,321)	(212)	(2,598)	-	(117)	-	-	(698,421)	(845,669)
Total Non-Operating Rev/(Exp)	(144,321)	(212)	(2,598)	-	(117)	-	-	(549,881)	(697,129)
Net Income/(Loss)	\$ (2,529,651)	\$ (1,249,428)	\$ 3,904,541	\$ (252,612)	\$ 78,268	\$ 8,410,875	\$ 537,594	\$ (549,881)	\$ 8,349,707
Units	12,314	4,043	7,204	499	6,507	6,486	361		37,414
Gross Revenue/Unit	\$ 388.22	\$ 345.82	\$ 1,815.70	\$ 2,692.82	\$ 98.65	\$ 6,369.57	\$ 5,860.11		\$ 1,728.58
Total Operating Expense/Unit	\$ 354.96	\$ 456.78	\$ 201.01	\$ 1,667.17	\$ 29.11	\$ 1,445.89	\$ 902.94		\$ 491.56

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2022**

	M.O.B.	M.O.B.	M.O.B.	CANCER CENTER (SECOND FLOOR)	MT. MEDICAL	T.C.F.H.
	OTOLARYNGOLOGY (ENT) AND AUDIOLOGY	PEDIATRICS (RHC CLINIC)	INTERNAL MEDICINE/PULMONOLOGY AND ENDOCRINOLOGY	WOMEN'S CENTER (OB/GYN), GENERAL SURGERY, UROLOGY, NEUROLOGY, GASTROENTEROLOGY, AND PRIMARY CARE	ORTHOPEDICS	SPORTS MEDICINE
Gross Operating Revenue	\$ 1,918,233	\$ 4,394,285	\$ 1,933,937	\$ 5,941,159	\$ 15,988,484	\$ 677,065
Deduction From Rev	979,871	2,051,293	943,793	2,615,323	7,855,907	259,612
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenue	\$ 938,362	\$ 2,342,992	\$ 990,144	\$ 3,325,836	\$ 8,132,577	\$ 417,453
Operating Expense:						
Salaries & Benefits	\$ 1,097,404	\$ 2,699,950	\$ 1,517,970	\$ 9,212,461	\$ 6,465,864	\$ 755,742
Professional Fees	52,092	600	-	221,784	119,354	-
Supplies	26,523	33,579	19,148	77,901	58,759	5,743
Purchased Services	35,700	68,300	18,600	36,300	318,040	18,620
Other Expenses	86,400	214,029	117,899	226,315	460,107	34,890
Total Operating Expenses	\$ 1,298,119	\$ 3,016,458	\$ 1,673,617	\$ 9,774,761	\$ 7,422,124	\$ 814,995
Net Operating Rev (Exp)	\$ (359,757)	\$ (673,466)	\$ (683,473)	\$ (6,448,925)	\$ 710,453	\$ (397,542)
Non - Operating Rev / (Exp)						
Donations	-	-	-	-	-	-
Depreciation	(44,041)	(29,038)	(15,813)	(136,382)	(7,640)	(3,757)
Total Non-Operating Rev/(Exp)	(44,041)	(29,038)	(15,813)	(136,382)	(7,640)	(3,757)
Net Income/(Loss)	\$ (403,798)	\$ (702,504)	\$ (699,286)	\$ (6,585,307)	\$ 702,813	\$ (401,299)
Units	2,348	9,047	4,850	18,517	12,892	2,146
Gross Revenue/Unit	\$ 816.96	\$ 485.72	\$ 398.75	\$ 320.85	\$ 1,240.19	\$ 315.50
Total Operating Expense/Unit	\$ 552.86	\$ 333.42	\$ 345.08	\$ 527.88	\$ 575.72	\$ 379.77

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2022**

	GATEWAY MEDICAL CENTER	PRIMARY CARE/URGENT CARE				IVCH	IVCH
		CARDIOLOGY & FAMILY PRACTICE AND INTERNAL MEDICINE (RHC CLINIC)	TRUCKEE	TAHOE CITY	SQUAW VALLEY		
Gross Operating Revenue	\$ 4,583,455	\$ 6,704,565	\$ 5,038,260	\$ 1,240,512	\$ 12,983,337	\$ 336,000	\$ 2,258,549
Deduction From Rev	1,603,465	2,768,076	2,128,637	370,539	5,267,252	168,000	1,279,934
Other Operating Revenue	-	-	-	-	-	-	-
Total Operating Revenue	\$ 2,979,990	\$ 3,936,489	\$ 2,909,623	\$ 869,973	\$ 7,716,085	\$ 168,000	\$ 978,615
Operating Expense:							
Salaries & Benefits	\$ 4,259,282	\$ 2,972,899	\$ 2,288,250	\$ 358,531	\$ 5,619,680	\$ 398,110	\$ 2,250,046
Professional Fees	-	10,491	42,000	-	52,491	-	44,120
Supplies	25,994	41,323	50,181	30,838	122,342	12,100	15,089
Purchased Services	51,020	112,412	63,704	39,020	215,136	27,204	1,800
Other Expenses	83,319	161,993	105,077	101,804	368,874	62,289	27,262
Total Operating Expenses	\$ 4,419,615	\$ 3,299,118	\$ 2,549,212	\$ 530,193	\$ 6,378,523	\$ 499,703	\$ 2,338,317
Net Operating Rev (Exp)	\$ (1,439,625)	\$ 637,371	\$ 360,411	\$ 339,780	\$ 1,337,562	\$ (331,703)	\$ (1,359,702)
Non - Operating Rev / (Exp)							
Donations	-	-	-	-	-	-	-
Depreciation	(6,985)	(79,262)	(8,949)	(23,481)	(111,692)	(2,000)	(8,991)
Total Non-Operating Rev/(Exp)	(6,985)	(79,262)	(8,949)	(23,481)	(111,692)	(2,000)	(8,991)
Net Income/(Loss)	\$ (1,446,610)	\$ 558,109	\$ 351,462	\$ 316,299	\$ 1,225,870	\$ (333,703)	\$ (1,368,693)
Units	10,862	14,393	9,845	1,886	26,124	773	3,778
Gross Revenue/Unit	\$ 421.97	\$ 465.82	\$ 511.76	\$ 657.75	\$ 496.99	\$ 434.67	\$ 597.82
Total Operating Expense/Unit	\$ 406.89	\$ 229.22	\$ 258.93	\$ 281.12	\$ 244.16	\$ 646.45	\$ 618.93

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2022**

	IVCH			
	PRIMARY CARE	ALL CLINICS SUBTOTAL	ADMINISTRATION AND OVERHEAD	TOTAL CLINICS
Gross Operating Revenue	\$ 953,519	\$ 51,968,023	\$ -	\$ 51,968,023
Deduction From Rev	378,990	23,403,440	-	23,403,440
Other Operating Revenue	-	-	-	-
Total Operating Revenue	\$ 574,529	\$ 28,564,583	\$ -	\$ 28,564,583
Operating Expense:				
Salaries & Benefits	\$ 409,599	\$ 34,686,108	\$ 2,090,634	\$ 36,776,742
Professional Fees	-	490,441	58,300	548,741
Supplies	7,900	405,078	25,585	430,663
Purchased Services	3,840	794,560	51,100	845,660
Other Expenses	30,623	1,712,007	164,853	1,876,860
Total Operating Expenses	\$ 451,962	\$ 38,088,194	\$ 2,390,472	\$ 40,478,666
Net Operating Rev (Exp)	\$ 122,567	\$ (9,523,611)	\$ (2,390,472)	\$ (11,914,083)
Non - Operating Rev / (Exp)				
Donations	-	-	-	-
Depreciation	(3,099)	(369,439)	-	(369,439)
Total Non-Operating Rev/(Exp)	(3,099)	(369,439)	-	(369,439)
Net Income/(Loss)	\$ 119,468	\$ (9,893,050)	\$ (2,390,472)	\$ (12,283,522)
Units	2,218	93,555	93,555	93,555
Gross Revenue/Unit	\$ 429.90	\$ 555.48		\$ 555.48
Total Operating Expense/Unit	\$ 203.77	\$ 407.12	\$ 25.55	\$ 432.67

**TAHOE FOREST HOSPITAL DISTRICT
WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM
BUDGET FY 2022**

	WELLNESS NEIGHBORHOOD	COMMUNITY HEALTH	TOTAL WELLNESS/COMMUNITY HEALTH PROGRAM
Gross Operating Revenue	\$ -	\$ -	\$ -
Deduction From Rev	-	-	-
Other Operating Revenue	-	-	-
Total Operating Revenue	\$ -	\$ -	\$ -
<u>Operating Expense:</u>			
Salaries & Benefits	\$ 581,506	\$ 311,751	\$ 893,257
Professional Fees	1,800	-	1,800
Supplies	17,275	47,382	64,657
Purchased Services	243,000	24,000	267,000
Other Expenses	108,846	2,161	111,007
Total Operating Expenses	\$ 952,427	\$ 385,294	\$ 1,337,721
Net Operating Rev (Exp)	\$ (952,427)	\$ (385,294)	\$ (1,337,721)
<u>Non - Operating Rev / (Exp)</u>			
Property Tax Revenues	-	-	-
Total Non-Operating Rev/(Exp)	-	-	-
Net Income/(Loss)	\$ (952,427)	\$ (385,294)	\$ (1,337,721)
<u>Possible Other Revenue Sources:</u>			
Donations	\$ 337,000	\$ 142,770	\$ 479,770
Community Produce Program	-	92,196	92,196
Total Possible Other Revenue Sources	\$ 337,000	\$ 234,966	\$ 571,966

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE INSTITUTE FOR RURAL HEALTH RESEARCH
BUDGET FY 2022**

	<u>BUDGET FY2022</u>	<u>PRELIMINARY FY2021</u>	<u>AUDITED FY2020</u>	<u>AUDITED FY2019</u>	<u>AUDITED FY2018</u>	<u>AUDITED FY2017</u>	<u>AUDITED FY2016</u>	<u>AUDITED FY2015</u>	<u>AUDITED FY2014</u>	<u>AUDITED FY2013</u>	<u>AUDITED FY2012</u>
<u>Operating Expense:</u>											
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,518	\$ 22,142
Benefits	-	-	-	-	-	-	-	-	-	7,550	5,586
Benefits Workers Compensation	-	-	-	-	-	-	-	-	-	551	350
Benefits Health Insurance	-	-	-	-	-	-	-	-	-	3,662	4,317
Professional Fees	75,000	31,285	59,606	183,132	145,724	236,510	338,264	406,761	524,544	297,311	161,339
Supplies	-	-	2,558	-	289	1,619	6,083	2,108	28,462	5,806	1,059
Purchased Services	-	17,256	1,126	6,037	4,689	48,123	35,248	22,828	18,868	2,600	1,500
Other Expenses	-	126,096	81,715	19,220	125,889	5,984	162,378	101,408	160,596	230,932	104,827
Interest Expense	220,157	207,338	196,397	181,739	162,324	143,777	123,986	92,855	61,147	32,059	13,351
Total Operating Expenses	\$ 295,157	\$ 381,975	\$ 341,403	\$ 390,128	\$ 438,915	\$ 436,013	\$ 665,959	\$ 625,960	\$ 793,618	\$ 596,989	\$ 314,471
Grant Reimbursement For TBI Expenses	-	(40,783)	(44,801)	(88,713)	(22,667)	(77,207)	(107,720)	(120,514)	(111,627)	(21,987)	(23,624)
Amount Drawn Against Credit Line	\$ (295,157)	\$ (341,192)	\$ (296,602)	\$ (301,415)	\$ (416,248)	\$ (358,806)	\$ (558,239)	\$ (505,446)	\$ (681,991)	\$ (575,002)	\$ (290,847)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Cumulative:

Letter of Credit	\$ 3,300,000	N1
FY2011 Actual Draw Against Credit Line	(113,644)	
FY2012 Actual Draw Against Credit Line	(277,496)	
FY2013 Actual Draw Against Credit Line	(542,943)	
FY2014 Actual Draw Against Credit Line	(620,843)	
FY2015 Actual Draw Against Credit Line	(412,591)	
FY2016 Actual Draw Against Credit Line	(434,253)	
FY2017 Actual Draw Against Credit Line	(215,029)	
FY2018 Actual Draw Against Credit Line	(253,924)	
FY2019 Actual Draw Against Credit Line	(119,675.65)	
FY2020 Actual Draw Against Credit Line	(100,205)	
FY2021 Projected Draw Against Credit Line	(133,854)	
FY2022 Budgeted Draw Against Credit Line	(75,000)	
Balance on Letter of Credit	<u>\$ 543</u>	

**N1: Draws against the Letter of Credit are exclusive of
Accrued Interest Expense**

Tahoe Forest Hospital District
Volumes

The budget process begins with reviewing annual historical volumes as well as the last several years of 12-month historical spreads, noting the highs and lows of each month. From this review process we were able to project volumes for FY 2022 that are moderately conservative, however, reflect trends we have observed over the past two fiscal years. We apply the spread of the FY 2022 volumes over the 12 months by averaging the historical monthly spreads to help smooth the seasonality we experience within the Health System.

Acute admissions are budgeted at 1,693, which is 7.7% higher than projected FY 2021. Acute inpatient days for FY 2022 are budgeted at 5,016, which is 2.0% lower than projected FY 2021, but in line with historical downward trends. We are anticipating our average length of stay to be 2.96 for FY 2022 and our average daily census to be 14.22.

Below are a few areas worth noting:

DEPARTMENT	PROJECTED FY 2021	BUDGET FY 2022	VARIANCE	PERCENT INCREASE/ (DECREASE)
Tahoe Forest Hospital				
Emergency Department visits	12,106	12,503	397	3.3%
Oncology Lab	6,057	6,507	450	7.4%
Home Health	3,131	3,200	39	1.2%
Surgical Services Minutes	261,295	291,847	30,552	11.7%
Laboratory	212,850	204,261	(8,589)	(4.0%)
Cardiac Rehab	1,387	1,459	72	5.2%
Diagnostic Imaging - All	28,742	29,115	373	1.3%
Medical Oncology	10,094	12,239	2,145	21.3%
Oncology Drugs	6,309	6,491	182	2.9%
Gastroenterology Minutes	27,375	28,342	967	3.5%
Occupational Therapy – IP	3,544	3,396	(148)	(4.2%)
Multi-Specialty Clinics				
Occupational Health	1,835	2,249	414	22.6%
Otolaryngology (ENT) & Audiology	1,740	1,915	175	10.1%
IM/Pulmonology & Endocrinology	4,407	4,850	443	10.1%
2 nd Floor Cancer Center (OB/GYN, GIGS, Uro/Neuro, Primary Care)	13,974	15,374	1,400	10.0%
Cardiology/Family Practice & Internal Medicine	10,144	10,862	718	7.1%
Pediatrics	8,220	9,047	827	10.1%
Hematology/Oncology	3,675	4,043	368	10.0%
Sports Medicine	1,769	2,146	377	21.3%
Orthopedics	11,720	12,892	1,172	10.0%
Primary Care/Urgent Care Clinics	23,751	26,124	2,373	10.0%
IVCH Health Clinic, IM/Pediatrics, Primary Care, Orthopedic Surgery	5,549	5,996	447	8.1%
IVCH Ophthalmology	128	773	645	503.9%

Tahoe Forest Hospital District
 Volumes

Incline Village Community Hospital				
Surgery Cases	56	65	9	16.1%
Laboratory	33,108	28,337	(4,771)	(14.4%)
Ultrasound	0	340	340	100.0%
Drugs Sold to Patients	11,715	12,451	736	6.3%
Physical, Speech, Occupational Therapies	28,865	29,151	286	.1%
TCFH				
Physical, Aquatic, Speech, and Occupational Therapies	65,178	66,555	1,377	2.1%

**Tahoe Forest Hospital District
 Volumes**

The following are explanations for the larger variances:

- 1) Oncology Lab: Volumes have been increased to capture treatment plan protocols for our Hematology/Oncology patient load.
- 2) Surgical Services Minutes: We anticipate an increase in Orthopedic surgeries with the onboarding of an additional Ortho Physician along with a continued uptrend in Gastroenterology cases.
- 3) Laboratory: Volumes were decreased as a result of the COVID-19 pandemic subsiding and fewer tests being performed.
- 4) Medical Oncology: An increase in volumes was captured to stay in line with historical upward trends.
- 5) Multi-Specialty Clinics:
 - a. Occupational Health: Volumes were increased to capture a concentrated effort to increase access to this specialty.
 - b. Sports Medicine: An increase in volumes was budgeted to capture the visits from the Orthopedic Athletic Trainers that will be transferring to Sports Medicine in FY 2022.
 - c. IVCH Ophthalmology: Volumes were set to capture a full year of physician visits.
- 6) IVCH Surgical Services: An increase in surgical cases was budgeted to capture ophthalmology surgeries with the onboarding of Dr. Conway.
- 7) IVCH Laboratory: Volumes were decreased as a result of the COVID-19 pandemic subsiding and fewer test being performed.
- 8) IVCH Ultrasound: Increase in volumes is a result of this new service being provided at IVCH.

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
16010 ICU										
ICU - Inpatient Days	196	219	254	247	273	349	416	350	(66)	-15.9%
ICU - Med/Surg Days	386	466	400	433	520	539	387	420	33	8.5%
ICU - Stepdown Days	412	443	435	560	518	494	644	560	(84)	-13.0%
ICU - Swing Days	0	0	18	18	15	10	6	10	4	66.7%
ICU - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
ICU - Short Stays - Observation	24	25	18	20	25	25	32	40	8	25.0%
ICU TFHD Summary	1,018	1,153	1,125	1,278	1,351	1,417	1,485	1,380	(105)	-7.1%
16170 Med Surg										
M/S - Inpatient Days	2,425	2,709	2,328	2,827	2,816	2,366	2,662	2,671	9	0.3%
M/S - Swing Days	437	390	371	409	316	300	139	175	36	25.9%
M/S 3170- Short Stay-Ambulatory	162	210	52	0	0	0	0	0	0	0.0%
M/S 3170- Short Stays-Observation	226	252	260	303	303	310	336	402	66	19.6%
Med-Surg TFHD Summary	3,250	3,561	3,011	3,539	3,435	2,976	3,137	3,248	111	3.5%
16380 Obstetrics										
OB/GYN Patient Days	838	965	911	1,292	1,083	1,225	1,006	1,009	3	0.3%
Med/Surg Days in OB	0	0	0	0	4	0	5	6	1	20.0%
OB - Swing Days	0	0	0	0	0	0	0	0	0	0.0%
OB - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
OB - Short Stays - Observation	28	16	4	7	8	10	5	7	2	40.0%
OB Days TFHD Summary	866	981	915	1,299	1,095	1,235	1,016	1,022	6	0.6%
16530 Nursery										
Newborn days	768	933	763	483	450	490	541	495	(46)	-8.5%
Nursery Re-admits	0	0	0	0	0	0	0	0	0	0.0%
Newborn Days TFHD Summary	768	933	763	483	450	490	541	495	(46)	-8.5%
16580 Skilled Nursing Facility										
SNF days	11,650	11,508	11,890	11,673	9,902	9,125	8,540	10,516	1,976	23.1%
17010 Emergency Room										
Admits from E/R	1,114	1,146	786	700	714	626	711	692	(19)	-2.7%
E/R Visits - Total Registrations	13,593	13,850	13,530	13,737	12,942	13,768	12,106	12,503	397	3.3%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17070 Perinatal										
<i>Perinatal O/P visits</i>	1,903	3,841	0	0	0	0	0	0	0	0.0%
17085 TFH Health Clinic										
<i>TFH Health Clinic O/P visits</i>	3,709	3,953	3,049	2,436	1,406	707	810	707	(103)	-12.7%
17791 TC Occupational Therapy										
<i>OT - TC O/P Procedures</i>	1,606	1,480	1,700	1,912	1,665	2,192	2,287	2,229	(58)	-2.5%
17773 TC Physical Therapy										
<i>PT - TC O/P Procedures</i>	22,006	24,153	26,877	31,084	28,043	29,825	22,632	22,497	(135)	-0.6%
17510 Oncology Lab										
<i>Oncology Lab tests</i>	3,478	3,130	3,111	5,102	5,527	6,325	6,057	6,507	450	7.4%
17290 Home Health										
<i>Home Health Nursing Units</i>	2,131	1,914	1,474	1,608	1,282	1462	1,364	1440	76	5.6%
<i>Home Health Aide Units</i>	94	102	89	35	19	22	56	32	(24)	-42.9%
<i>Home Health Speech Therapy Units</i>	13	10	10	35	52	59	45	64	19	42.2%
<i>Home Health Occupational Therapy Units</i>	530	321	290	543	443	505	547	480	(67)	-12.2%
<i>Home Health Social Services Units</i>	120	94	81	118	143	163	137	160	23	16.8%
<i>Home Health PT Units</i>	667	545	562	1,311	867	989	1,011	1,024	13	1.3%
<i>Home Health - Dietary Counseling</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Home Health - Medicare Visits</i>	2,676	1,941	1,857	3,124	2,255	2,656	2,653	2,685	32	1.2%
<i>Home Health - MediCal Visits</i>	153	144	187	145	0	128	97	99	2	2.1%
<i>Home Health - Commercial Visits</i>	655	836	412	367	394	384	342	346	4	1.2%
<i>Home Health - Self Pay Visits</i>	82	64	50	100	51	32	69	70	1	1.4%
<i>Home Health Visits TFHD Summary</i>	3,566	2,985	2,506	3,736	2,700	3,200	3,161	3,200	39	1.2%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17310 Hospice										
<i>Hospice Medicare Visits</i>	3,270	4,765	5,304	1,247	985	821	969	983	14	1.4%
<i>Hospice MediCal Visits</i>	603	425	487	169	38	110	36	36	0	0.0%
<i>Hospice Commercial Visits</i>	835	1,353	404	100	146	30	129	131	2	1.6%
<i>Hospice Other Visits</i>	5	(61)	0	41	18	32	0	0	0	0.0%
<i>Hospice Medicare Days</i>	2,327	3,874	4,154	3,110	3,044	2,925	2,623	3,009	386	14.7%
<i>Hospice MediCal Days</i>	340	351	427	120	111	391	132	151	19	14.4%
<i>Hospice Commercial Days</i>	559	885	298	455	306	107	253	290	37	14.6%
<i>Hospice Other Days</i>	4	(62)	0	0	24	116	0	0	0	0.0%
<i>Hospice Days TFHD Summary</i>	3,230	5,048	4,879	3,685	3,485	3,539	3,008	3,450	442	14.7%
17400 Labor and Delivery										
<i>Total Deliveries</i>	336	391	288	359	304	350	348	354	6	1.7%
17420 Surgery										
<i>OR I/P minutes</i>	79,480	83,764	64,877	58,670	42,393	52,204	43,206	45,900	2,694	6.2%
<i>OR O/P minutes</i>	63,401	71,443	99,045	111,961	120,028	239,360	124,537	138,120	13,583	10.9%
<i>OR I/P Cases</i>	782	836	659	662	542	395	421	450	29	6.9%
<i>OR O/P Cases</i>	943	1,039	1,681	1,642	1,812	2,216	1,880	2,189	309	16.4%
<i>Surgey Minutes TFHD</i>	142,881	155,207	163,922	170,631	162,421	291,564	167,743	184,020	16,277	9.7%
<i>Surgey Cases TFHD</i>	1,725	1,875	2,340	2,304	2,354	2,611	2,301	2,639	338	14.7%
17428 Pain Clinic										
<i>Pain Center minutes</i>	26,503	39,321	8,477	2,491	2,290	1,816	1,799	1,935	136	7.6%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17429	SPD									
SPD - I/P minutes	79,480	83,764	28,122	0	0	0	0	0	0	0.0%
SPD - O/P minutes	63,401	71,443	26,793	0	0	0	0	0	0	0.0%
Sterile Processing TFHD Summary	142,881	155,207	54,915	0	0	0	0	0	0	0.0%
17427	PAAS									
I/P Recovery minutes	50,493	58,225	45,135	44,416	36,789	44,780	30,547	30,958	411	1.3%
O/P Recovery minutes	25,649	30,929	37,514	48,494	61,455	64,974	61,206	74,934	13,728	22.4%
Procedure Room minutes	5,500	9,091	0	0	0	0	0	0	0	0.0%
ASD minutes	366,784	340,000	309,963	266,032	262,955	403,134	261,295	291,847	30,552	11.7%
Total PAAS Minutes Summary	448,426	438,245	392,612	358,942	361,199	512,888	353,048	397,739	44,691	12.7%
17450	Anesthesia									
Anesthesia - I/P minutes	83,221	87,118	62,790	66,521	48,998	58,750	34,892	41,075	6,183	17.7%
Anesthesia - O/P minutes	68,075	72,847	78,943	109,517	112,235	123,800	141,476	156,227	14,751	10.4%
Anesthesia - Elsewhere minutes	13,575	18,513	6,924	0	1,316	1,400	1,704	2,200	496	29.1%
Anesthesia - G/I I/P Minutes	3,462	2,537	3,965	2,797	3,297	3,370	3,299	4,024	725	22.0%
Anesthesia - G/I O/P Minutes	12,339	11,626	11,901	23,157	20,592	22,153	25,397	25,500	103	0.4%
Anesthesia TFHD Summary	180,672	192,641	164,523	201,992	186,438	209,473	206,768	229,026	22,258	10.8%
17500	Laboratory									
Lab - TFH I/P Tests	30,534	32,961	28,960	32,121	32,023	34,230	36,771	34,970	(1,801)	-4.9%
Lab - TFH O/P Tests	103,623	118,256	119,066	122,159	124,433	142,400	138,028	137,800	(228)	-0.2%
Lab - MOB O/P Tests - 8664	5,191	5,876	1,477	196	440	250	235	269	34	14.5%
Lab - Tahoe City O/P Tests - 7875	11,024	10,585	4,024	17	118	120	253	263	10	4.0%
Lab - Incline Village O/P Tests	4,110	2,571	16,544	5,404	6,421	0	10,791	8,000	(2,791)	-25.9%
Lab - Clinic Accounts	5,797	5,892	3,777	0	0	0	0	0	0	0.0%
Lab - Send Outs IP	3,577	3,910	1,542	3,190	2,986	3,000	3,158	2,959	(199)	-6.3%
Lab - Send Outs OP	14,708	16,678	18,255	18,358	19,245	20,200	23,614	20,000	(3,614)	-15.3%
Laboratory TFHD Summary	178,564	196,729	193,645	181,445	185,666	200,200	212,850	204,261	(8,589)	-4.0%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17540 Blood Bank										
<i>Total Blood Units</i>	545	464	546	610	636	680	758	758	0	0.0%
17590 EKG										
<i>EKG - I/P Procedures</i>	421	454	472	513	496	500	483	484	1	0.2%
<i>EKG - O/P Procedures</i>	2,084	2,337	2,819	2,806	2,895	3,200	3,099	3,035	(64)	-2.1%
<i>EKG TFHD Summary</i>	2,505	2,791	3,291	3,319	3,391	3,700	3,582	3,519	(63)	-1.8%
17592 Stress EKG										
<i>Stress EKG - I/P Procedures</i>	1	2	2	0	0	0	0	0	0	0.0%
<i>Stress EKG - O/P Procedures</i>	54	48	35	0	0	0	0	0	0	0.0%
<i>Stress EKG TFHD Summary</i>	55	50	37	0	0	0	0	0	0	0.0%
17593 Cardiac Rehab										
<i>Cardiac Rehab - Phase II</i>	688	612	713	544	1,845	3,125	1,387	1,459	72	5.2%
<i>Cardiac Rehab - Phase III</i>	2,390	2,399	2,849	2,691	0	0	0	0	0	0.0%
<i>Cardiac Rehab TFHD Summary</i>	3,078	3,011	3,562	3,235	1,845	3,125	1,387	1,459	72	5.2%
17595 Pulmonary Rehab										
<i>Pulmonary Rehab</i>	0	0	0	0	0	0	0	0	0	0.0%
17630 Diagnostic Imaging										
<i>Diagnostic Imaging - I/P Exams</i>	1,047	1,214	1,533	1,833	1,653	1,675	1,694	1,668	(26)	-1.5%
<i>Diagnostic Imaging - O/P Exams</i>	8,171	8,528	7,889	8,380	8,519	9,000	3,451	3,500	49	1.4%
<i>Vascular I/P Exams</i>	356	416	232	228	247	261	241	101	(140)	-58.1%
<i>Vascular O/P Exams</i>	330	451	730	919	955	993	996	1,072	76	7.6%
<i>Diagnostic Inaging TFHD Summary</i>	9,218	9,742	9,422	10,213	10,172	10,675	5,145	5,168	23	0.4%
<i>Vascular Image TFHD Summary</i>	686	867	962	1,147	1,202	1,254	1,237	1,173	(64)	-5.2%
17632 Womens Imaging Center										
<i>Mammography Exams</i>	2,974	3,065	3,022	4,746	4,486	4,807	5,322	5,591	269	5.1%

DEPARTMENTAL VOLUME TRENDS

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17633 MOB Diagnostic Imaging										
<i>MOB O/P Exams - Xrays -17633</i>	1,298	1,513	1,150	1,003	931	1,000	1,210	1,271	61	5.0%
17641 Oncology										
<i>Oncology Procedures</i>	9,146	7,947	7,737	8,508	8,465	8,510	10,094	12,239	2,145	21.3%
17642 Radiation Oncology										
<i>Radiation Oncology Procedures</i>	4,282	3,873	5,329	5,305	7,782	6,920	7,195	7,234	39	0.5%
17650 Nuclear Medicine										
<i>Nuclear Med - I/P Exams</i>	22	27	31	31	38	36	35	54	19	54.3%
<i>Nuclear Med - O/P Exams</i>	312	350	320	349	340	351	388	394	6	1.5%
<i>Nuc Med TFHD Summary</i>	334	377	351	380	378	387	423	448	25	5.9%
17660 MRI										
<i>MRI - I/P Exams</i>	62	93	65	98	99	110	86	90	4	4.7%
<i>MRI - O/P Exams</i>	1,934	1,977	2,070	2,362	2,237	2,444	2,498	2,631	133	5.3%
<i>MRI TFHD Summary</i>	1,996	2,070	2,135	2,460	2,336	2,554	2,584	2,721	137	5.3%
17670 Ultrasound										
<i>Ultrasound - I/P Exams</i>	333	429	281	224	484	460	496	417	(79)	-15.9%
<i>Ultrasound - O/P Exams</i>	2,848	3,178	2,758	2,508	3,409	3,830	3,508	3,308	(200)	-5.7%
<i>Ultrasound TFHD Summary</i>	3,181	3,607	3,039	2,732	3,893	4,290	4,004	3,725	(279)	-7.0%
17672 Briner Ultrasound										
<i>Breast Ultrasound Exams</i>	1,272	1,286	1,578	2,099	2,054	2,341	2,106	2,233	127	6.0%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17680	CT									
	181	258	336	497	583	600	677	600	(77)	-11.4%
	3,389	3,861	3,740	4,442	4,982	5,212	5,672	5,824	152	2.7%
	3,570	4,119	4,076	4,939	5,565	5,812	6,349	6,424	75	1.2%
	<i>Cat Scan TFHD Summary</i>									
17685	PET CT									
	4	1	3	4	2	2	3	3	0	0.0%
	303	323	273	311	278	310	359	358	(1)	-0.3%
	307	324	276	315	280	312	362	361	(1)	-0.3%
	<i>PET Cat Scan TFHD Summary</i>									
17690	Vascular Imaging									
	356	416	232	228	247	261	241	101	(140)	-58.1%
	330	451	730	919	955	993	996	1,072	76	7.6%
	686	867	962	1,147	1,202	1,254	1,237	1,173	(64)	-5.2%
	<i>Vascular Image TFHD Summary</i>									
17710	Pharmacy									
	100,531	119,634	128,567	104,506	100,434	102,359	97,124	94,190	(2,934)	-3.0%
	75,784	183,901	152,333	90,544	99,386	101,687	110,354	112,743	2,389	2.2%
	176,315	303,535	280,900	195,050	199,820	204,046	207,478	206,933	(545)	-0.3%
	<i>Pharmacy TFHD Summary</i>									
17711	Oncology Drugs Sold to Patients									
	80,105	121,970	77,130	5,896	5,944	5,740	6,309	6,491	182	2.9%
	<i>Oncology Pharmacy Units</i>									
17712	IV									
	9,225	9,803	0	0	0	0	0	0	0	0.0%
	8,580	8,141	0	0	0	0	0	0	0	0.0%
	17,805	17,944	0	0	0	0	0	0	0	0.0%
	<i>IV TFHD Summary</i>									

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17720 Respiratory Therapy										
<i>RT - I/P Procedures (formerly: Minutes)</i>	95,976	134,688	48,595	9,421	9,103	8,807	9,906	10,104	198	2.0%
<i>RT - O/P Procedures (formerly Minutes)</i>	13,056	26,808	13,483	3,775	3,779	3,796	3,934	4,285	351	8.9%
<i>RT TFHD Summary</i>	109,032	161,496	62,078	13,196	12,882	12,603	13,840	14,389	549	4.0%
17730 Pulmonary Function										
<i>Pulmonary - I/P Procedures</i>	84	85	1,447	2,028	1,345	1,350	1,137	1,160	23	2.0%
<i>Pulmonary - O/P Procedures</i>	251	278	480	607	637	705	984	1,132	148	15.0%
<i>Pulmonary TFHD Summary</i>	335	363	1,927	2,635	1,982	2,055	2,121	2,292	171	8.1%
17760 Gastro-Intestinal Services										
<i>Gastro/Int OR I/P Minutes</i>	8,312	5,715	7,318	1,193	1,004	1,014	1,436	1,453	17	1.2%
<i>Gastro/Int OR O/P Minutes</i>	44,669	39,044	33,798	29,404	22,037	30,207	24,872	25,506	634	2.5%
<i>Gastro/Int I/P Recovery Minutes</i>	637	551	842	855	1,100	1,125	606	783	177	29.2%
<i>Gastro/Int O/P Recovery Minutes</i>	315	369	482	628	753	850	461	600	139	30.2%
<i>Gastro/Int I/P ASD Minutes</i>	457	185	0	0	0	0	0	0	0	0.0%
<i>Gastro/Int O/P ASD Minutes</i>	142,183	120,803	0	0	0	0	0	0	0	0.0%
<i>Gastro/Int OR I/P Cases</i>	106	75	98	81	88	90	91	108	17	18.7%
<i>Gastro/Int OR O/P Cases</i>	1,503	1,231	999	1,552	1,393	1,480	1,498	1,504	6	0.4%
<i>Gastro/Int Total Minutes Summary</i>	196,573	166,667	42,440	32,080	24,894	33,196	27,375	28,342	967	3.5%
<i>Total Gastro/Int Total Cases Summary</i>	1,609	1,306	1,097	1,633	1,481	1,570	1,589	1,612	23	1.4%
17770 Physical Therapy										
<i>PT - TK I/P Procedures</i>	5,596	4,495	4,831	8,920	8,023	7,295	7,613	7,421	(192)	-2.5%
<i>PT - TK - SNF Procedures</i>	2,361	1,568	0	0	0	0	0	0	0	0.0%
<i>Physical Therapy Procedures Summary</i>	7,957	6,063	4,831	8,920	8,023	7,295	7,613	7,421	(192)	-2.5%
17780 Speech Therapy										
<i>ST - I/P Procedures</i>	64	15	40	467	299	231	605	686	81	13.4%
<i>ST - SNF Procedures</i>	68	157	0	0	0	0	0	0	0	0.0%
<i>Speech Therapy TFHD Summary</i>	132	172	40	467	299	231	605	686	81	13.4%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17790 Occupational Therapy										
OT - I/P Procedures	3,842	3,257	3,492	4,362	4,255	4,447	3,544	3,396	(148)	-4.2%
OT - SNF Procedures	1,881	1,540	0	0	0	0	0	0	0	0.0%
Occupational Therapy IP TFHD Summary	5,723	4,797	3,492	4,362	4,255	4,447	3,544	3,396	(148)	-4.2%
18340 Dietary										
Patient Meals	51,551	50,819	53,485	55,463	51,953	49,733	53,257	51,372	(1,885)	-3.5%
Pantries	16,398	19,140	18,145	16,324	14,375	14,044	13,688	13,970	282	2.1%
Non-Patient Meals	206,708	220,361	231,006	246,752	186,340	200,000	64,791	74,043	9,252	14.3%
Dietary TFHD Summary	274,657	290,320	302,636	318,539	252,668	263,777	131,736	139,385	7,649	5.8%
18350 Laundry & Linen										
Pounds	254,962	216,274	323,991	361,544	330,922	319,495	351,891	366,241	14,350	4.1%
19530 Child Care Center										
Child Care Days	21,156	19,964	20,771	23,608	19,257	18,750	20,839	21,000	161	0.8%
18560 Admitting & Communication										
Registrations	60,999	62,755	113,873	177,640	223,752	279,690	322,984	337,790	14,806	4.6%
18590 Financial Administration										
Acute Admissions	1,569	1,797	1,829	1,702	1,580	1,591	1,572	1,693	121	7.7%
Swing Admissions	63	48	55	58	45	57	31	21	(10)	-32.3%
Acute Patient Days	4,257	4,802	4,328	5,359	5,214	4,973	5,120	5,016	(104)	-2.0%
Swing Days	437	390	389	427	331	310	145	185	40	27.6%
Adjusted Patient Days	15,445	16,036	18,657	22,034	23,847	22,857	27,378	26,629	(749)	-2.7%
ICU Average Daily Census	3	3	3	3	4	4	4	4	(0)	-8.1%
OB/GYN Average Daily Census	2	3	2	4	3	3	3	3	0	0.4%
Medical / Surgical - Acute - ADC	7	7	6	8	8	6	7	7	0	0.3%
Medical / Surgical - Swing - ADC	1	1	1	1	1	1	0	0	0	25.9%
Acute Discharges	1,575	1,795	1,829	1,702	1,580	1,591	1,572	1,693	121	7.7%
Swing Discharges	61	53	55	55	45	57	31	21	(10)	-32.3%
Avg Length of Stay	3	3	2	3	3	3	3	3	(0)	-9.0%
Total Admissions TFHD	1,632	1,845	1,884	1,760	1,625	1,648	1,603	1,714	111	6.9%
Total Discharges TFHD	1,636	1,848	1,884	1,757	1,625	1,648	1,603	1,714	111	6.9%

DEPARTMENTAL VOLUME TRENDS

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Variance Inc/(Dec)	% Inc/(Dec)
18660 Occ Health <i>Occupational Health Visits - 18660</i>	2,929	3,655	2,370	1,688	3,001	1,808	1,835	2,249	414	22.6%
17516 Lab Draw MOB <i>Lab Draw Test - OH - 18864</i>	4,029	6,031	2,029	196	440	250	235	269	34	14.5%
17073 Otolaryngology (ENT) Clinic <i>Watson</i>	2,239	2,382	1,816	1,805	1,940	2,633	1,740	1,915	175	10.1%
17078 General Surgery Clinic <i>Cooper, Hunt</i>	1,958	1,409	1,021	836	1,501	1,617	984	1,082	98	10.0%
17090 I/M Pulmonology Clinic <i>Tirdel</i>	5,551	5,327	4,504	3,886	3,286	3,576	3,398	3,740	342	10.1%
17079 Cardiology/Family Practice Clinic <i>Lombard, Scholnick</i>	5,942	7,971	7,704	6,925	3,801	6,401	4,249	4,674	425	10.0%
17080 Hematology/Oncology Clinic <i>Sierra Nevada Oncology</i>	4,640	4,414	4,586	4,348	4,684	4,187	3,675	4,043	368	10.0%
17088 Internal Medicine Clinic <i>Pfent, Schousen, Stoll</i>	1,823	1,664	3,006	6,616	7,525	5,412	5,895	6,188	293	5.0%

DEPARTMENTAL VOLUME TRENDS

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17081 Radiation Oncology Clinic <i>Sierra Nevada Oncology</i>	912	837	443	287	397	381	475	499	24	5.1%
17082 Urology Clinic <i>Wainstein, Pucillo</i>	0	1,171	179	1,595	2,049	2,249	3,023	3,325	302	10.0%
17096 Gastroenterology Clinic <i>Schaffer, Racca, Torman</i>	1,250	1,056	1,058	1,831	1,613	2,395	1,749	1,924	175	10.0%
17077 Pediatrics Clinic <i>Arth, Fiamengo, Uglum, Vayner, Wicks, Inouye</i>	10,645	11,048	10,909	10,037	9,536	9,434	8,220	9,047	827	10.1%
17075 Women's (OB/GYN) Clinic <i>Thompson, Taylor, Coll, Streit</i>	0	0	9,874	9,969	9,010	9,840	8,516	9,370	854	10.0%
17801 Audiology Clinic <i>Silverstate Hearing</i>	347	331	560	494	638	756	417	433	16	3.8%
17086 Sports Medicine Clinic <i>Winans</i>	2,546	2,014	1,704	1,909	1,856	1,616	1,769	2,146	377	21.3%
17087 Orthopedics Clinic <i>Dodd, Ringnes, Foley, Dr.'s Hagen</i>	0	4,495	10,190	12,531	11,161	14,121	11,720	12,892	1,172	10.0%
17089 Neurology Clinic <i>Mwero, Kreiss</i>	0	0	0	0	747	850	686	755	69	10.1%
17092 Primary Care/Urgent Care-Truckee <i>Barta, Jensen, Krause, Paul, Pfent, Schousen</i>	0	0	0	0	3,180	13,466	13,085	14,393	1,308	10.0%
17093 Primary Care/Urgent Care-Tahoe City <i>Ganong, Krause, Plumb, Samelson, Schousen</i>	0	0	0	0	2,167	9,623	8,951	9,845	894	10.0%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17094 Primary Care/Urgent Care-Squaw <i>Barta, Jensen, Ganong, Krause, Paul, Plumb, Samelson</i>	0	0	0	0	266	1,775	1,715	1,886	171	10.0%
17097 Endocrinology Clinic <i>Semrad</i>	0	0	0	85	708	1,352	1,009	1,110	101	10.0%
17315 Palliative Care Clinic <i>Koch, Guslikov, Buchanan</i>	0	0	0	4,814	402	372	398	447	49	12.3%
17830 Behavioral Health Clinic <i>Cross, Lowe, Prichard</i>	0	0	0	269	547	696	980	871	(109)	-11.1%
18777 Respiratory Illness Clinic <i>COVID-19 Testing</i>	0	0	0	0	1,124	0	2,350	0	(2,350)	-100.0%
19550 Retail Pharmacy <i>Prescriptions</i>	28,143	30,293	31,695	34,579	35,104	34,750	35,919	37,725	1,806	5.0%
26170 Med-Surg <i>Inpatient Days</i>	12	6	19	16	2	8	10	10	0	0.0%
<i>Observation Days</i>	26	21	11	9	10	16	7	7	0	0.0%
<i>Med Surg Days IVCH Summary</i>	38	27	30	25	12	24	17	17	0	0.0%
27010 Emergency Room <i>Total Emergency Visits</i>	3,888	4,086	3,832	3,286	3,373	3,361	3,120	3,139	19	0.6%
27074 Ophthalmology <i>Conway Visits</i>	0	0	0	0	0	0	128	773	645	503.9%
27084 Primary Care Clinic <i>Koch Visits</i>	0	0	578	3,468	2,861	2,928	2,105	2,218	113	5.4%
27085 IVCH Health Clinic <i>Sutton-Pado, Kim, Clyde, Scholnick, Vayner, Mingrone, Ha</i>	3,273	3,678	4,522	4,489	5,510	6,150	3,444	3,778	334	9.7%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
27830										
IVCH Behavioral Health										
<i>Varzos Visits</i>	0	0	0	0	0	0	55	65	10	18.2%
27420										
Surgery										
<i>OR IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>OR OP Minutes</i>	9,521	8,270	6,958	6,619	5,197	6,546	5,471	6,632	1,161	21.2%
<i>OR IP Cases</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>OR OP Cases</i>	107	97	84	91	58	70	56	65	9	16.1%
<i>Surgery Cases IVCH Summary</i>	107	97	84	91	58	70	56	65	9	16.1%
<i>Surgery Minutes IVCH Summary</i>	9,521	8,270	6,958	6,619	5,197	6,546	5,471	6,632	1,161	21.2%
27429										
SPD										
<i>Surgery Cases IVCH Summary</i>	107	97	84	91	58	70	56	65	9	16.1%
27427										
PAAS										
<i>PACU IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>PACU OP Minutes</i>	2,631	2,389	1,906	1,596	1,594	2,190	1,477	1,700	223	15.1%
<i>Total ASD Minutes</i>	21,019	19,239	15,741	14,503	11,894	14,623	11,315	13,390	2,075	18.3%
<i>PAAS IVCH Summary</i>	23,650	21,628	17,647	16,099	13,488	16,813	12,792	15,090	2,298	18.0%
27450										
Anesthesia										
<i>Anesthesia IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Anesthesia OP Minutes</i>	9,901	8,261	6,877	6,288	5,103	5,887	4,367	5,058	691	15.8%
<i>Anesthesia Elsewhere Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Anesthesia Minutes IVCH Summary</i>	9,901	8,261	6,877	6,288	5,103	5,887	4,367	5,058	691	15.8%
27470										
Med Supplies sold to Patients										
<i>Total Emergency Visits</i>	3,888	4,086	3,832	3,286	3,373	3,361	3,120	3,139	19	0.6%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
27500 Lab										
<i>Lab - Inpatient Billable Tests</i>	139	83	189	99	23	115	51	52	1	2.0%
<i>Lab - Outpatient Billable Tests</i>	24,160	26,606	25,428	24,428	25,120	29,222	27,855	23,098	(4,757)	-17.1%
<i>EKG</i>	719	696	666	849	620	626	595	627	32	5.4%
<i>Reference Lab</i>	1,707	1,883	1,833	1,717	1,930	2,506	4,607	4,560	(47)	-1.0%
<i>Blood</i>	0	8	0	0	0	0	0	0	0	0.0%
<i>Laboratory IVCH Summary</i>	26,725	29,276	28,116	27,093	27,693	32,469	33,108	28,337	(4,771)	-14.4%
27540 Blood										
<i>Blood</i>	0	8	0	0	0	0	0	0	0	0.0%
27590 EKG										
<i>EKG</i>	719	696	666	849	620	626	622	627	5	0.8%
27630 Diagnostic Imaging										
<i>Radiology - I/P Exams</i>	5	2	22	4	3	33	3	4	1	33.3%
<i>Radiology - O/P Exams (Inc. Mammo & U/S)</i>	784	772	731	777	868	939	929	929	0	0.0%
<i>Radiology - ER Exams</i>	1,845	1,889	1,615	1,600	1,492	1,600	1,564	1,575	11	0.7%
<i>Diagnostic Imaging IVCH Summary</i>	2,634	2,663	2,368	2,381	2,363	2,572	2,496	2,508	12	0.5%
27670 Ultrasound										
<i>Ultrasound - O/P Exams</i>	0	0	0	0	0	0	0	340	340	100.0%
27680 Cat Scan										
<i>CT - I/P Exams</i>	0	1	0	0	2	2	0	0	0	0.0%
<i>CT - O/P Exams</i>	154	159	234	170	185	185	300	311	11	3.7%
<i>CT - ER Exams</i>	682	716	577	658	648	650	678	625	(53)	-7.8%
<i>CT IVCH Summary</i>	836	876	811	828	835	837	978	936	(42)	-4.3%
27710 Drugs Sold to Patients										
<i>Pharmacy - I/P Units</i>	182	304	379	240	55	275	91	100	9	9.9%
<i>Pharmacy - O/P Units</i>	9,437	14,522	14,654	11,503	11,221	12,010	11,624	12,351	727	6.3%
<i>Pharmacy IVCH Summary</i>	9,619	14,826	15,033	11,743	11,276	12,285	11,715	12,451	736	6.3%

DEPARTMENTAL VOLUME TRENDS

	2016	2017	2018	2019	2020	2021	2021	2022	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
27712	IV									
	<i>IV's - I/P Units</i>	8	14	1	0	0	0	0	0	0.0%
	<i>IV's - O/P Units</i>	239	460	164	0	0	0	0	0	0.0%
	<i>IV IVCH Summary</i>	247	474	165	0	0	0	0	0	0.0%
27720	Respiratory Therapy									
	<i>RT - I/P Procedures</i>	80	37	87	20	6	24	10	25	150.0%
	<i>RT - O/P Procedures</i>	1,781	1,378	802	689	629	795	521	726	39.3%
	<i>RT IVCH Summary</i>	1,861	1,415	889	709	635	819	531	751	41.4%
27770	Physical Therapy									
	<i>PT - Procedures</i>	29,772	27,855	26,919	29,257	26,235	28,500	26,508	26,416	(92) -0.3%
27780	Speech Therapy									
	<i>ST - Procedures</i>	0	0	0	0	177	225	138	135	(3) -2.2%
27790	Occupational Therapy									
	<i>OT - Procedures</i>	1,164	1,245	1,332	1,601	1,574	2,161	2,219	2,600	381 17.2%
27874	Sleep Clinic									
	<i>Sleep Clinic Visits</i>	163	150	157	141	51	120	32	0	(32) -100.0%
28340	Dietary									
	<i>Patient Meals</i>	798	684	929	869	834	734	848	870	22 2.6%
	<i>Pantry</i>	5,408	4,071	3,288	2,546	2,457	2,589	2,009	2,177	168 8.4%
	<i>Non-Patient Meals</i>	0	0	0	0	0	0	0	0	0.0%
	<i>Dietary IVCH Summary</i>	6,206	4,755	4,217	3,415	3,291	3,323	2,857	3,047	190 6.7%
28560	Admitting									
	<i>Registrations</i>	9,322	9,210	16,572	24,902	27,818	38,550	36,562	38,262	1,700 4.6%
28610	Administration									
	<i>Acute Admissions</i>	6	5	10	5	1	5	6	8	2 33.3%

DEPARTMENTAL VOLUME TRENDS

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Variance Inc/(Dec)	% Inc/(Dec)
57770 Physical Therapy <i>PT - TK O/P Procedures</i>	49,638	51,089	56,302	59,705	55,060	62,698	53,462	53,770	308	0.6%
57771 Aquatic Therapy <i>PT - Aquatic</i>	3,101	2,509	1,474	3,589	2,535	3,600	1,507	1,570	63	4.2%
57780 Speech Therapy <i>ST - O/P Procedures</i>	567	559	585	2,612	775	2,200	1,492	1,626	134	9.0%
57790 Occupational Therapy <i>OT - O/P Procedures</i>	7,583	8,444	7,465	7,883	8,067	8,281	8,717	9,589	872	10.0%
57802 Sports Performance Training & Testing <i>TCFH - Sports Lab</i>	611	1,641	1,423	0	0	0	0	0	0	0.0%
58660 Occupational Health Testing <i>TCFH - Occupational Hlth Testing</i>	1,346	1,696	2,476	2,586	1,880	2,600	1,262	1,400	138	10.9%
58771 Fitness Center <i>TCFH - Memberships</i>	2,552	1,553	980	941	919	500	730	750	20	2.7%
58775 HP Fitness/Wellness/Massage <i>TCFH - Fitness/Weight/Nutrition/Other</i>	1,372	1,688	4,157	3,583	3,009	1,150	1,956	1,975	19	1.0%

**Tahoe Forest Hospital District
Gross Revenue - Payor Mix**

We incorporated an overall **5% rate increase effective August 1, 2021**. However, of this 5% increase, the District will only realize approximately 2.5% of the 5% in net revenue due to how we are reimbursed from Medicare and Medi-Cal, our contractual arrangements with insurance plans, charity care, and bad debt.

We are **projecting our budgeted gross revenue for FY 2022 to be \$471.1 million**. This is a \$25.1 million increase to our gross revenue when compared to Projected FY 2021. FY 2022 gross revenue is 19.5% Inpatient and 80.5% Outpatient

Budgeted EBIDA for FY 2022 is \$22.0 million, representing a \$5.9 million decrease from Projected FY 2021. This net decrease is reflective of an increase in Gross Patient Revenues, increases in Salaries, Wages & Benefits, Supplies, Purchased Services, and Other Expenses. A budgeted rate increase in August 2021 is needed to help offset these budgeted cost increases, inflation, and declining payor reimbursement. Return on Gross Revenue **EBIDA is 4.7%**, projecting 1.6% lower than Projected FY 2021.

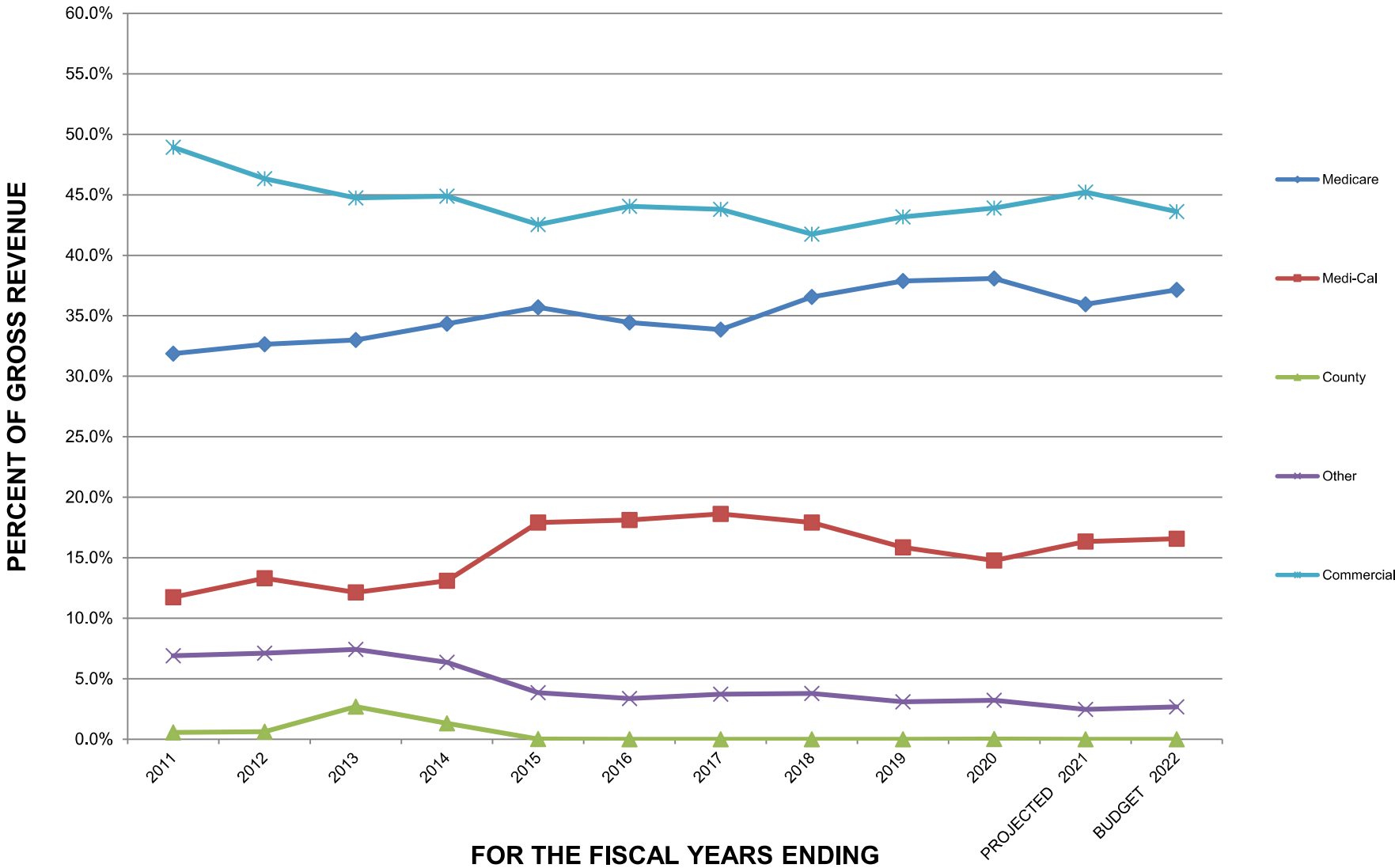
Budgeted Net Income/(Loss) for FY 2022 is a profit of \$18.0 million, a decrease of \$5.0 million from Projected FY 2021. The decrease is related to decreases in Interest Income, COVID-19 Emergency funding, and increases to our Depreciation Expense brought on by anticipated capital equipment, building and land acquisitions, and completion of construction projects.

Return on Equity is estimated to be 8.5%, a decrease of 3.7% from the Projected FY 2021 Return on Equity. This decrease is due to the budgeted lower Net Income combined with a higher Net Asset (Fund) Balance.

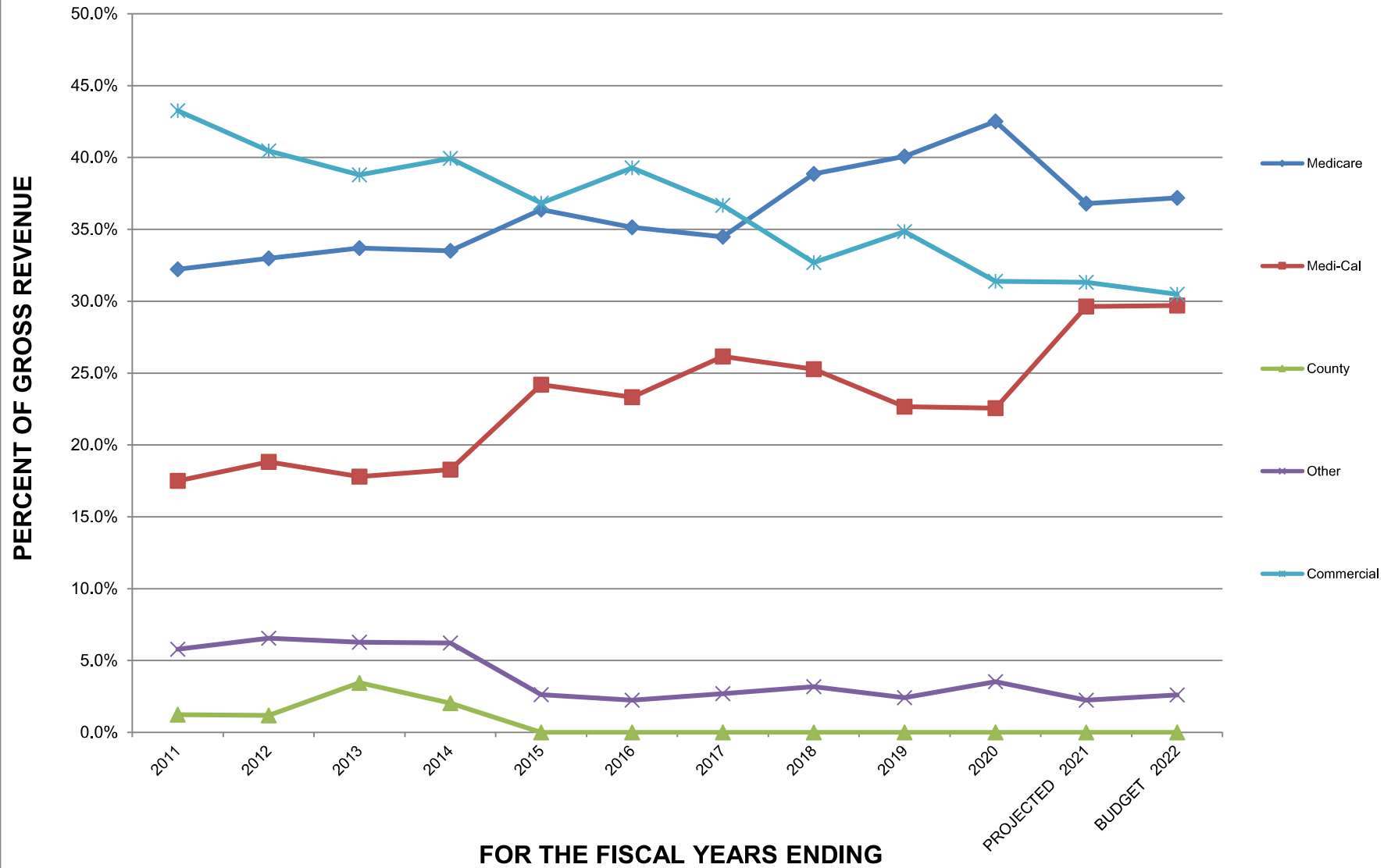
Total Gross Revenue **Payor Mix** for the FY 2022 budget reflects comparable trending that we witnessed in FY 2021. We made marginal adjustments to our Medicare, Medi-Cal, and Commercial percentages. See table below.

Payor Mix	Budget FY 2022	Projected FY 2021
Medicare	37.2%	36.0%
Medi-Cal	16.6%	16.3%
County	0.0%	0.0%
Other	2.6%	2.5%
Commercial	43.6%	45.2%

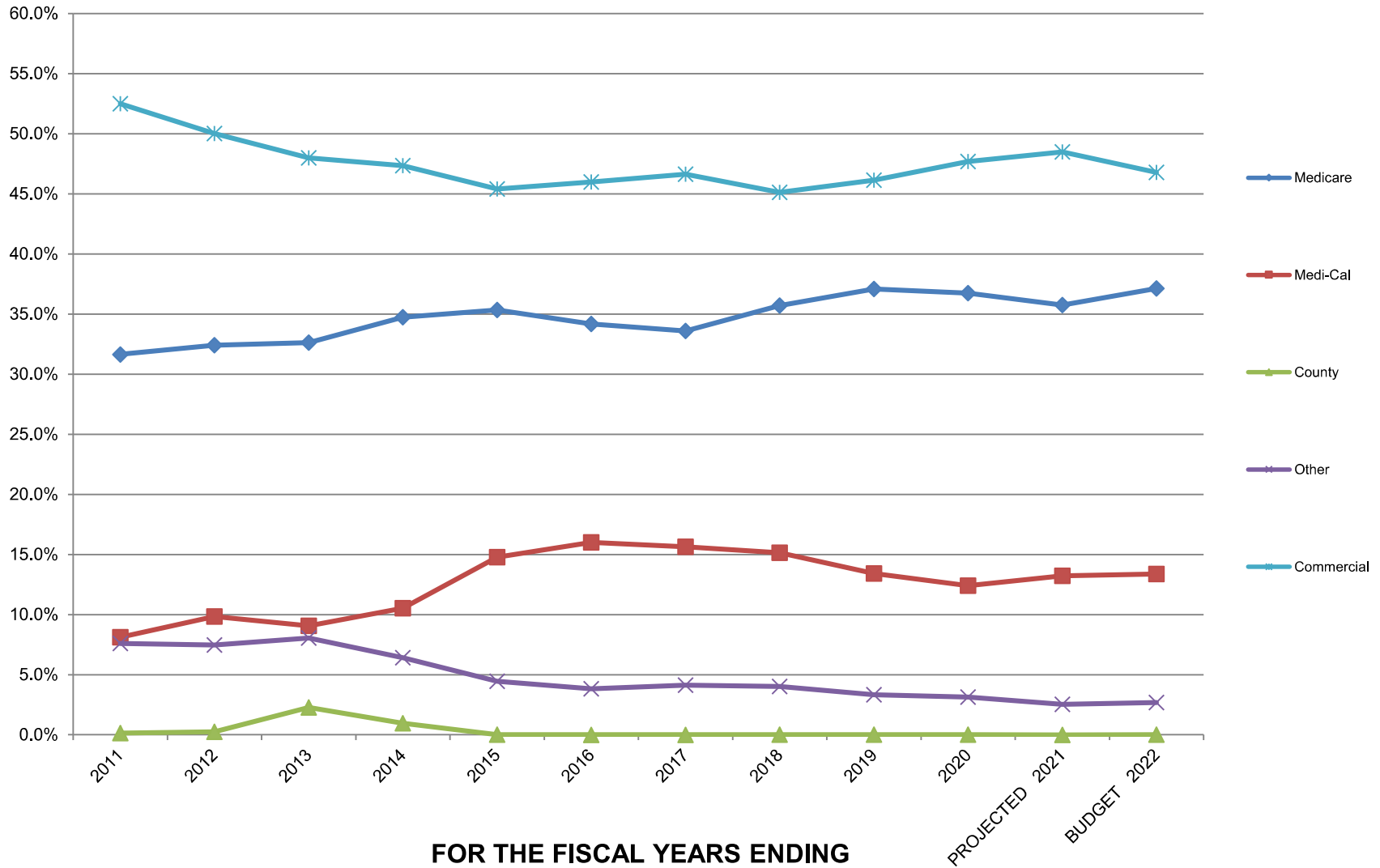
GROSS REVENUE PAYOR MIX TRENDING



INPATIENT REVENUE PAYOR MIX TRENDING



OUTPATIENT REVENUE PAYOR MIX TRENDING



**TAHOE FOREST HOSPITAL DISTRICT
PERCENT OF GROSS REVENUE BY PAYOR**

INPATIENT	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	PROJECTED	BUDGET
											2021	2022
Medicare	32.2%	33.0%	33.7%	33.5%	36.4%	35.1%	34.5%	38.9%	40.1%	42.5%	36.8%	37.2%
Medi-Cal	17.5%	18.8%	17.8%	18.3%	24.2%	23.3%	26.2%	25.3%	22.7%	22.6%	29.6%	29.7%
County	1.2%	1.2%	3.5%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	5.8%	6.6%	6.3%	6.2%	2.6%	2.2%	2.7%	3.2%	2.4%	3.5%	2.2%	2.6%
Commercial	43.3%	40.5%	38.8%	39.9%	36.8%	39.3%	36.7%	32.7%	34.8%	31.4%	31.3%	30.5%

OUTPATIENT	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	PROJECTED	BUDGET
											2021	2022
Medicare	31.6%	32.4%	32.6%	34.7%	35.4%	34.2%	33.6%	35.7%	37.1%	36.7%	35.8%	37.1%
Medi-Cal	8.1%	9.8%	9.1%	10.5%	14.8%	16.0%	15.6%	15.2%	13.4%	12.4%	13.2%	13.4%
County	0.1%	0.3%	2.3%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.6%	7.5%	8.0%	6.4%	4.5%	3.8%	4.1%	4.0%	3.3%	3.1%	2.5%	2.7%
Commercial	52.5%	50.0%	48.0%	47.4%	45.4%	46.0%	46.6%	45.1%	46.1%	47.7%	48.5%	46.8%

TOTAL	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	PROJECTED	BUDGET
											2021	2022
Medicare	31.9%	32.6%	33.0%	34.3%	35.7%	34.5%	33.9%	36.6%	37.9%	38.1%	36.0%	37.2%
Medi-Cal	11.7%	13.3%	12.1%	13.1%	17.9%	18.1%	18.6%	17.9%	15.9%	14.8%	16.3%	16.6%
County	0.6%	0.6%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.9%	7.1%	7.4%	6.4%	3.8%	3.4%	3.7%	3.8%	3.1%	3.2%	2.5%	2.7%
Commercial	48.9%	46.3%	44.8%	44.9%	42.5%	44.0%	43.8%	41.7%	43.2%	43.9%	45.2%	43.6%

Tahoe Forest Hospital District Deductions from Revenue

Deductions from Revenue is comprised of Contractual Allowances, Charity Care, and Bad Debt.

Contractual Allowances have been budgeted at \$210.1 million (44.6% of gross revenue) for FY 2022, representing an increase of \$12.8 million from Projected FY 2021 (\$197.3 million, 44.3%). The rise in our Contractual Allowances is attributed to the increase in budgeted gross revenue in FY 2022, and accounting for marginal shifts in our Medicare, Medi-Cal, and Commercial payor mix. Contractual Allowances have been calculated based upon gross revenue and reimbursement rates by payor. We also have accounted for additional reimbursement the District will see related to AB113 Non-Designated Public Hospital IGT funding, Rate Range IGT funding from the Medi-Cal managed care plans, and AB915 Medi-Cal Outpatient Supplemental funding. This additional reimbursement was budgeted at approximately \$6.15 million.

Charity Care has been budgeted at 3.6% of gross revenue totaling \$16.8 million and Bad Debt has been budgeted at 1.9% of gross revenue or \$8.7 million. We believe these percentages are representative of recent economic circumstances with unemployment rates recently falling to 8.3% from a peak of 16.0% in April 2020, and we expect to continue to see shifting of the patient population towards more self-pay as a result of high deductible health plans. Projected FY 2021 is reflecting \$15.3 million in Charity Care (3.4%) and \$8.7 million in Bad Debt (2.0%).

Prior Period Settlements represents reimbursement or settlements the District may receive or pay related to a previous fiscal year. We are not anticipating receiving additional reimbursement related to the AB113 or Rate Range IGT as these programs continue to bring reimbursement current during the FY 2022 year.

Overall, as a percentage of gross revenue, our Deductions from Revenue is 50.0% of gross revenue, as compared to Projected FY 2021's 50.9%.

**Tahoe Forest Hospital District
Employee Resource Allocation/FTE's**

Management has budgeted an overall increase of 26.6 FTEs when compared to projected FY 2021, and a 61.1 FTE increase when compared to the budgeted FY 2021 FTEs.

Increases in our FTEs for FY 2022 are related to additional staffing requirements required for the Multi-Specialty Clinics with the addition of clinics, physicians, and midlevel providers.

We budgeted positions to continue to bring core-staffing to normal pre-COVID-19 levels.

We accounted for growth in our Patient Financial Services, Patient Registration and Access Center to support additional physicians and services, along with additions in our overhead support departments in Information Technology, Human Resources, Revenue Cycle, Medical Records, and Community Case Management.

The “Total FTE Summary” following this narrative reflects the allocation of FTE resources as was discussed in the “Statement of Revenue and Expense” summary under “Salaries, Wages and Benefits”.

The approximate overall net increase for FY 2022 as compared to projected FY 2021 is outlined below:

<i>Additional FTEs added to Programs or Services:</i>	
Laboratory	1.62
Cardiac Rehab	.59
Cat Scan	1.47
Information Technology	1.77
Accounting	1.27
Patient Financial Services	4.30
Patient Registration & Communication	3.08
Central Scheduling	13.17
Revenue Cycle	.92
Community Relations/Marketing	.95
Human Resources	1.39
Medical Records	1.83
Quality	.36
Infection Control	.55
Nursing Case Management	.93
Population (Community) Health	.34
IVCH Surgery	.44
IVCH PAAS	.52
IVCH Ultrasound	.60
IVCH Engineering	.29
IVCH Central Scheduling	.34

**Tahoe Forest Hospital District
Employee Resource Allocation/FTE's**

Skilled Nursing Facility	4.13
Hospice and Thrift Stores	.94
Oncology Program	2.87
Child Care Center	2.97
Multi-Specialty Clinics and MSC Administrative Support	33.74
Retail Pharmacy	.60
Foundations and Gift Tree	.38
Volunteers	.25
Wellness Neighborhood	.53
Medi-Cal PRIME Project	1.25
Construction Labor	1.41
Total Additional FTE's	85.80
<i>FTE Decreases to Core Staffing Levels:</i>	
ICU	-2.87
Med/Surg	-4.32
Emergency Department	-5.57
Labor and Delivery	-3.17
Surgery	-1.66
PAAS	-4.36
Sterile Processing	-1.10
Diagnostic Imaging	-1.27
MRI	-.46
Ultrasound	-2.78
Respiratory Therapy	-1.61
Pharmacy Overhead	-1.83
Housekeeping	-.81
Nursing Administration	-.82
Nursing Case Management	-.75
Emergency Preparedness	-19.08
IVCH Emergency Department	-1.27
IVCH Laboratory	-2.20
IVCH Diagnostic Imaging	-1.52
IVCH Cat Scan	-.25
IVCH Admitting	-.46
IVCH Emergency Preparedness	-.23
Home Health	-.42
Center Operations	-.45
Total FTE Decrease	-59.26
Total	26.54

Tahoe Forest Hospital District Employee Resource Allocation/FTE's

It is important to note that the increase in our FTEs over the last several years has been due to careful and deliberate developments and additions to programs and services provided at Tahoe Forest Hospital District in order to meet and exceed our community's health needs as well as staying abreast of increasing regulatory requirements.

As with each year, Management intends to use its discretion to appropriately balance the FTE requirements for FY 2022 with the financial well-being of the District.

In addition to the District's Employee Resource Allocation/FTEs we have included a separate summary of Physician FTEs.

Budgeted Physician FTEs for FY 2022 total 54.12 compared to FY 2021 projected FTEs of 39.86 and FY 2021 budgeted FTEs of 45.52.

The FY 2022 budget consists of 40.08 Physician FTEs related to clinic operations and 14.04 Physician FTEs in other health system departments, covering the Hospitalist program, Radiology and Anesthesia groups, Chief Medical Officer, Medical Directorships, and Medical Staff chairs.

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2022

Dept #	Dept Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTED FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
16010	ICU	15.01	15.51	14.66	13.45	16.12	13.10	16.89	14.02	-2.87	0.92
16170	Med-Surg	25.26	27.83	27.81	25.91	27.55	25.37	29.32	25.00	-4.32	-0.37
17010	Emergency Room	23.58	24.13	23.70	20.20	26.57	23.38	27.82	22.25	-5.57	-1.13
17180	Ski Aid - Sugar Bowl	0.45	0.39	0.48	0.51	0.40	0.50	0.32	0.40	0.08	-0.10
17181	Ski Aid - Boreal	0.40	0.35	0.46	0.45	0.19	0.40	0.26	0.40	0.14	0.00
17182	Ski Aid -Alpine	0.46	0.35	0.46	0.49	0.34	0.40	0.63	0.40	-0.23	0.00
17400	Labor and Delivery	19.31	20.42	21.31	16.41	18.93	16.20	19.22	16.05	-3.17	-0.15
17403	Perinatal	0.78	0.87	0.39	0.72	0.70	0.75	0.66	0.60	-0.06	-0.15
17420	Surgery	25.24	24.94	24.26	20.43	22.98	19.75	21.55	19.89	-1.66	0.14
17427	PAAS	12.26	13.84	12.95	10.56	14.18	12.00	16.36	12.00	-4.36	0.00
17428	Pain Clinic	0.48	0.53	0.39	0.87	0.64	0.75	0.56	0.65	0.09	-0.10
17429	Sterile Processing	6.06	7.09	6.92	7.80	8.23	8.25	10.10	9.00	-1.10	0.75
17450	Anesthesia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17500	Laboratory	20.58	23.78	23.29	22.20	23.91	23.85	24.18	25.80	1.62	1.95
17515	Tahoe City Lab Draw	0.98	0.94	0.88	0.79	0.83	0.85	1.02	1.25	0.23	0.40
17593	Cardiac Rehab	0.64	0.66	0.77	0.92	1.03	1.10	1.21	1.80	0.59	0.70
17630	Diagnostic Imaging	13.51	14.47	12.97	12.90	15.98	15.80	17.19	15.92	-1.27	0.12
17632	Womens Imaging Center	3.35	3.39	3.38	3.26	3.65	3.85	4.76	5.00	0.24	1.15
17633	MOB Diagnostic Imaging	0.86	0.99	1.08	1.13	1.10	1.06	1.09	1.10	0.01	0.04
17650	Nuclear Medicine	1.03	1.06	1.32	1.40	1.39	1.50	1.37	1.35	-0.02	-0.15
17660	MRI	2.08	2.46	2.35	2.20	2.24	2.12	2.58	2.12	-0.46	0.00
17670	Ultrasound	4.47	4.91	5.60	3.65	6.39	3.90	6.70	3.92	-2.78	0.02
17672	Briner Imaging	0.90	1.27	1.06	1.17	1.15	1.20	1.31	1.29	-0.02	0.09
17680	Cat Scan	2.60	2.69	2.74	2.37	2.53	2.65	3.13	4.60	1.47	1.95
17685	PET CT	0.42	0.40	0.42	0.37	0.37	0.37	0.53	0.52	-0.01	0.15
17720	Respiratory Therapy	6.12	6.92	6.69	7.19	7.48	6.85	7.81	6.20	-1.61	-0.65
17760	Gastro-Intestinal Services	3.87	3.38	3.24	5.16	5.72	6.28	6.13	6.10	-0.03	-0.18
17770	Physical Therapy - Inpatient	0.05	0.38	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18210	Education	1.54	1.80	1.81	2.31	2.76	2.75	2.68	2.75	0.07	0.00
18340	Dietary	27.95	28.27	26.34	27.10	32.36	30.97	30.99	31.15	0.16	0.18
18390	Pharmacy Overhead	9.46	9.77	12.48	10.17	12.71	10.10	12.52	10.69	-1.83	0.59
18400	Materials Management	8.05	8.85	9.93	9.83	10.47	11.00	11.23	11.00	-0.23	0.00
18440	Housekeeping	23.34	25.81	28.16	29.02	32.04	31.50	31.51	30.70	-0.81	-0.80
18460	Engineering	12.56	15.21	16.26	13.65	16.80	13.90	17.51	17.60	0.09	3.70
18470	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18480	Information Technology	21.28	25.13	27.06	26.48	27.05	25.77	25.83	27.60	1.77	1.83

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2022

Dept #	Dept Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTED FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
18493	Project Management Office	0.00	0.00	0.00	0.00	3.50	4.00	4.10	4.00	-0.10	0.00
18510	Accounting	6.78	6.76	6.06	8.71	8.42	9.00	7.73	9.00	1.27	0.00
18530	Patient Financial Services	30.57	27.85	20.28	12.71	14.66	17.83	13.70	18.00	4.30	0.17
18560	Patient Registration & Communications	26.71	28.60	28.32	32.35	33.26	34.20	32.12	35.20	3.08	1.00
18570	Access Center/Centralized Scheduling	0.00	0.00	11.34	41.47	46.66	59.65	50.33	63.50	13.17	3.85
18590	Financial Administration	1.02	1.04	1.04	1.00	1.00	1.00	1.05	1.00	-0.05	0.00
18591	Revenue Cycle	1.25	2.09	2.91	2.13	3.60	4.75	4.08	5.00	0.92	0.25
18593	Managed Care	0.27	0.00	0.71	0.32	0.40	0.65	0.77	0.75	-0.02	0.10
18610	Administration	4.31	3.95	5.82	5.98	6.04	6.00	6.50	6.33	-0.17	0.33
18612	Corporate Compliance	0.42	0.70	0.68	0.67	0.13	0.63	0.00	0.00	0.00	-0.63
18620	Board of Directors	0.12	0.07	0.08	0.07	0.06	0.10	0.09	0.10	0.01	0.00
18630	Community Relations/Marketing	2.00	2.09	1.96	1.98	2.00	2.00	2.05	3.00	0.95	1.00
18632	Community Development	1.65	1.13	1.00	1.00	1.00	1.00	1.03	1.00	-0.03	0.00
18650	Human Resources	6.20	6.96	6.40	7.90	8.61	8.60	9.01	10.40	1.39	1.80
18700	Medical Records	8.34	8.11	6.69	4.82	5.50	6.50	5.17	7.00	1.83	0.50
18710	Medical Staff	3.35	3.08	2.85	3.02	3.03	3.00	3.08	3.00	-0.08	0.00
18720	Nursing Administration	12.92	10.46	10.22	10.58	12.46	12.93	13.42	12.60	-0.82	-0.33
18740	Quality	3.42	4.03	4.72	4.39	4.50	4.50	4.24	4.60	0.36	0.10
18750	Nursing Case Management	3.64	4.25	6.31	6.78	6.55	6.30	6.60	5.85	-0.75	-0.45
18751	Community Case Management	1.62	4.12	5.28	4.96	5.75	6.90	6.72	7.65	0.93	0.75
18752	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18753	Infection Control/Employee Health	1.20	0.86	1.17	0.99	0.83	1.00	0.45	1.00	0.55	0.00
18770	Population (Community) Health	0.82	0.54	1.29	2.15	1.60	1.80	1.76	2.10	0.34	0.30
18777	Emergency Preparedness/COVID-19	0.04	0.11	0.07	0.02	19.30	15.24	26.78	7.70	-19.08	-7.54
TOTAL TFH		411.58	435.59	446.98	455.07	533.65	525.80	555.75	537.90	-17.85	12.10

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2022

Dept #	Dept Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTED FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
26170	Med-Surg	4.87	5.18	5.22	4.91	5.00	4.67	4.93	4.90	-0.03	0.23
27010	Emergency Room	6.73	6.51	7.49	6.42	7.87	7.18	7.67	6.40	-1.27	-0.78
27189	Ski Aid-Diamond Peak	0.18	0.20	0.20	0.18	0.17	0.20	0.24	0.20	-0.04	0.00
27420	Surgery	0.80	0.65	0.56	0.53	0.44	0.80	0.36	0.80	0.44	0.00
27429	Sterile Processing	0.13	0.10	0.04	0.02	0.01	0.20	0.07	0.20	0.13	0.00
27430	PAAS	0.00	0.00	0.00	0.00	0.00	0.60	0.08	0.60	0.52	0.00
27500	Laboratory	6.39	6.28	6.05	4.18	5.47	4.00	5.80	3.60	-2.20	-0.40
27630	Diagnostic Imaging	3.74	4.01	3.84	2.00	3.70	1.95	3.72	2.20	-1.52	0.25
27670	Ultrasound	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.60	0.60
27680	Cat Scan	1.15	1.22	1.17	1.35	1.76	1.20	1.25	1.00	-0.25	-0.20
27770	Physical Therapy	0.00	0.04	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00
28340	Dietary	0.88	1.45	1.32	0.99	1.09	1.36	1.20	1.15	-0.05	-0.21
28390	Pharmacy Overhead	0.12	0.00	0.00	0.00	0.21	0.25	0.21	0.21	0.00	-0.04
28440	Housekeeping	3.00	2.93	2.07	2.16	2.06	2.00	2.16	2.00	-0.16	0.00
28460	Engineering	0.36	0.00	0.00	0.03	0.09	0.40	0.31	0.60	0.29	0.20
28560	Admitting	4.93	5.89	5.66	5.98	6.53	6.55	7.02	6.56	-0.46	0.01
28570	Central Scheduling	0.00	0.00	0.00	0.00	0.89	1.00	1.01	1.35	0.34	0.35
28610	Administration	1.26	1.04	1.01	1.00	0.93	1.50	1.26	1.25	-0.01	-0.25
28700	Medical Records	0.46	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28720	Nursing Administration	0.24	1.05	1.01	1.16	1.01	1.00	0.77	0.90	0.13	-0.10
28777	Emergency Preparedness	0.00	0.00	0.00	0.00	0.78	0.00	0.43	0.20	-0.23	0.20
TOTAL IVCH		35.24	36.74	35.65	30.91	38.02	34.86	38.49	34.72	-3.77	-0.14
TOTAL SKILLED NURSING FACILITY		29.25	27.29	30.66	30.80	31.06	31.48	30.17	34.30	4.13	2.82
TOTAL HOME HEALTH		7.62	8.01	8.57	6.88	5.80	5.15	4.66	4.24	-0.42	-0.91
17310	Hospice	3.81	3.25	4.69	3.36	6.53	3.85	6.26	5.14	-1.12	1.29
19555	Thrift Store Truckee	4.56	5.53	5.61	6.43	6.26	6.95	6.27	8.00	1.73	1.05
19560	Thrift Store Incline (Formerly Kings Beach)	2.02	1.30	1.55	0.68	0.60	1.70	1.37	1.70	0.33	0.00
TOTAL HOSPICE AND THRIFT		10.39	10.08	11.85	10.47	13.39	12.50	13.90	14.84	0.94	2.34
17510	Oncology Lab	1.17	1.20	1.14	1.10	1.12	1.20	1.14	1.12	-0.02	-0.08
17641	Medical Oncology (Infusion Center)	18.96	22.17	22.51	22.19	24.20	24.22	25.76	25.90	0.14	1.68
17642	Radiation Oncology	4.06	2.92	2.77	2.02	1.69	2.70	1.90	4.65	2.75	1.95
TOTAL ONCOLOGY PROGRAM		24.19	26.29	26.42	25.31	27.01	28.12	28.80	31.67	2.87	3.55

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL FTE SUMMARY - HISTORICAL TREND
 BUDGET FY 2022

Dept #	Dept Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTED FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
TOTAL CHILDCARE CENTER		10.82	15.37	15.22	16.07	15.90	18.50	15.53	18.50	2.97	0.00
17073	Otolaryngology (ENT) Clinic	4.22	4.03	3.60	3.62	4.75	5.50	4.91	6.00	1.09	0.50
17074	Primary Care	0.00	0.00	0.00	0.00	0.37	0.00	0.00	0.00	0.00	0.00
17075	2nd Floor Cancer Center Clinics	0.00	0.00	5.00	7.50	7.31	24.90	26.27	31.80	5.53	6.90
17077	Pediatrics Clinic	10.83	11.17	11.60	11.67	12.38	12.50	13.08	14.88	1.80	2.38
17078	General Surgery Clinic	0.22	2.33	2.88	2.90	2.52	0.00	0.00	0.00	0.00	0.00
17079	Cardiology/Family Practice Clinic	15.29	15.13	17.41	18.43	18.39	20.15	16.35	24.60	8.25	4.45
17082	Urology Clinic	0.12	2.07	1.72	4.37	5.51	0.00	0.00	0.00	0.00	0.00
17085	TFH Health Clinic	5.53	3.80	2.86	2.87	3.19	0.70	0.00	0.00	0.00	-0.70
17086	Sports Medicine Clinic	1.79	1.57	1.42	1.32	1.29	1.00	1.29	4.40	3.11	3.40
17087	Orthopedics Clinic	1.93	0.00	6.47	15.12	17.58	20.00	21.47	26.70	5.23	6.70
17089	Neurology Clinic	0.00	0.00	0.00	0.00	0.68	0.00	0.00	0.00	0.00	0.00
17090	Internal Medicine/Pulmonology Clinic	5.89	5.71	7.30	6.06	5.28	9.25	8.92	9.60	0.68	0.35
17092	Primary Care/Urgent Care-Truckee	0.00	0.00	0.00	0.00	6.20	14.52	16.59	17.67	1.08	3.15
17093	Primary Care/Urgent Care-Tahoe City	0.00	0.00	0.00	0.00	3.45	6.90	7.06	9.37	2.31	2.47
17094	Primary Care/Urgent Care-Squaw Valley	0.00	0.00	0.00	0.00	1.26	2.22	2.42	2.00	-0.42	-0.22
17096	Gastroenterology Clinic	0.41	3.29	3.03	2.85	3.62	0.00	0.00	0.00	0.00	0.00
17097	Endocrinology Clinic	0.00	0.00	0.00	0.09	0.85	0.00	0.00	0.00	0.00	0.00
17186	Community Vaccine Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.92	3.60	2.68	3.60
17315	Palliative Care	0.00	0.00	0.00	0.10	2.56	2.15	2.18	2.52	0.34	0.37
17516	Lab Draw - MOB	0.53	0.00	0.00	0.01	0.00	0.00	0.02	0.01	-0.01	0.01
17517	2nd Floor Cancer Center Clinics Lab Draw	0.00	0.00	0.00	0.00	0.00	0.00	1.40	0.00	-1.40	0.00
17830	Behavioral Health	0.00	0.00	0.00	1.19	3.36	4.72	5.19	4.30	-0.89	-0.42
18532	Clinics Business Office	0.00	0.00	0.00	2.62	0.00	0.00	0.00	0.00	0.00	0.00
18660	Occupational Health	2.42	6.41	7.51	7.64	7.66	10.40	9.52	12.07	2.55	1.67
18715	Clinics Administration	4.91	5.99	7.56	9.98	10.98	12.00	11.93	14.00	2.07	2.00
19514	Placer County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19524	Internal Medicine (formerly Mt. Medical)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27074	Ophthalmology Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00
27084	IVCH Primary Care Clinic	0.00	0.00	0.60	4.10	3.76	3.75	3.65	1.70	-1.95	-2.05
27085	IVCH Health Clinic	2.98	4.76	6.20	7.08	8.07	7.85	8.07	8.60	0.53	0.75
27086	IVCH Internal Medicine/Pediatrics Clinic	0.55	0.00	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
27186	Community Vaccine Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.41	0.00	-0.41	0.00
27830	Behavioral Health	0.00	0.00	0.00	0.00	0.00	0.00	1.03	0.60	-0.43	0.60
TOTAL MULTI-SPECIALTY CLINIC SERVICES		57.62	66.26	85.19	109.53	131.02	158.51	162.68	196.42	33.74	37.91

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL FTE SUMMARY - HISTORICAL TREND
 BUDGET FY 2022

Dept #	Dept Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTED FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
TOTAL RETAIL PHARMACY		4.22	5.41	4.82	5.75	6.06	5.75	6.29	6.89	0.60	1.14
18615	TFH Foundation	1.91	2.89	2.97	2.52	3.20	3.00	2.79	3.00	0.21	0.00
19553	The Gift Tree	0.06	0.09	0.59	0.90	0.83	1.00	0.67	0.70	0.03	-0.30
28615	IVCH Foundation	0.70	1.42	1.60	1.65	1.19	0.80	0.86	1.00	0.14	0.20
TOTAL FOUNDATIONS		2.67	4.40	5.16	5.07	5.22	4.80	4.32	4.70	0.38	-0.10
TOTAL VOLUNTEERS		0.38	0.10	0.45	0.12	1.00	1.00	0.55	0.80	0.25	-0.20
TOTAL CENTER OPERATIONS		1.00	3.88	4.30	4.67	4.12	4.17	3.64	3.19	-0.45	-0.98
18633	Wellness Neighborhood	2.40	3.67	2.99	4.53	4.99	5.00	4.87	5.40	0.53	0.40
18634	Medi-Cal PRIME Project	0.00	0.98	2.77	3.26	3.57	2.70	3.57	4.82	1.25	2.12
18792	JPA Housing Project	0.00	0.00	0.00	0.00	0.11	0.50	0.51	0.50	-0.01	0.00
TOTAL INITIATIVE PROGRAMS		2.40	4.65	5.76	7.79	8.67	8.20	8.95	10.72	1.77	2.52
18492	CPSI Conversion	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18493	SOFT Upgrade - In FY2016	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18495	Systems Upgrade (EPIC & Premier FY18)	0.00	0.00	1.87	0.02	0.02	0.00	0.00	0.00	0.00	0.00
18465	Construction Labor	0.00	0.00	0.00	0.82	3.51	3.70	3.39	4.80	1.41	1.10
TOTAL CAPITALIZED LABOR		1.27	0.00	1.87	0.84	3.53	3.70	3.39	4.80	1.41	1.10
GRAND TOTAL TFHD		598.65	644.07	682.90	709.28	824.45	842.54	877.12	903.69	26.57	61.15

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2022

Dept #	Dept Name	FYE 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTE D FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
17073	Otolaryngology (ENT) Clinic	1.04	1.07	1.03	1.05	0.02	-0.02
17075	2nd Floor Cancer Center Clinics	3.50	10.15	10.36	12.99	2.63	2.84
17077	Pediatrics Clinic	3.46	4.26	4.10	4.13	0.03	-0.13
17078	General Surgery Clinic	1.47	0.00	0.00	0.00	0.00	0.00
17079	Cardiology/Family Practice Clinic	0.45	3.87	3.64	3.53	-0.11	-0.34
17082	Urology Clinic	0.50	0.00	0.00	0.00	0.00	0.00
17085	TFH Health Clinic	0.33	0.52	0.00	0.00	0.00	-0.52
17086	Sports Medicine Clinic	0.90	0.96	0.93	0.92	-0.01	-0.04
17087	Orthopedics Clinic	2.34	4.32	3.39	3.78	0.39	-0.54
17088	Internal Medicine	3.09	0.00	0.00	0.00	0.00	0.00
17089	Neurology Clinic	0.24	0.00	0.00	0.00	0.00	0.00
17090	Internal Medicine/Pulmonology Clinic	0.85	1.70	1.62	1.60	-0.02	-0.10
17092	Primary Care/Urgent Care-Truckee	1.17	3.53	2.51	2.97	0.46	-0.56
17093	Primary Care/Urgent Care-Tahoe City	1.20	4.75	2.78	3.77	0.99	-0.98
17094	Primary Care/Urgent Care-Squaw Valley	0.37	1.00	0.84	0.50	-0.34	-0.50
17096	Gastroenterology Clinic	1.09	0.00	0.00	0.00	0.00	0.00
17097	Endocrinology Clinic	0.62	0.00	0.00	0.00	0.00	0.00
17801	Audiology Clinic	0.00	0.00	0.00	0.00	0.00	0.00
18777	Respiratory Illness Clinic	0.00	0.33	0.00	0.00	0.00	-0.33
18660	Occupational Health	0.00	0.24	0.14	0.00	-0.14	-0.24
27074	Ophthalmology Clinic	0.00	0.00	0.00	0.50	0.50	0.50
27084	IVCH Primary Care Clinic	0.27	0.50	0.58	0.56	-0.02	0.06
27085	IVCH Health Clinic	1.14	2.81	2.66	3.78	1.12	0.97
27086	IVCH Internal Medicine/Pediatrics Clinic	0.20	0.00	0.00	0.00	0.00	0.00
27100	IVCH Orthopedic Surgery	0.06	0.00	0.00	0.00	0.00	0.00
TOTAL MULTI-SPECIALTY CLINIC SERVICES		24.29	40.01	34.58	40.08	5.50	0.07

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2022

Dept #	Dept Name	FYE 2020	BUDGET FY 2021	PROJECTED FY 2021	BUDGET FY 2022	BUDGET FY 2022 vs PROJECTE D FY 2021	BUDGET FY 2022 vs BUDGET FY 2021
16010	ICU	0.00	0.20	0.00	0.73	0.73	0.53
16580	Skilled Nursing Facility	0.00	0.17	0.15	0.10	-0.05	-0.07
17010	Emergency Department	0.00	0.61	0.60	0.76	0.16	0.15
17076	Hospitalist	2.02	3.20	3.60	4.23	0.63	1.03
17290	Home Health	0.00	0.01	0.00	0.01	0.01	0.00
17310	Hospice	0.00	0.10	0.19	0.18	-0.01	0.08
17315	Palliative Care	0.00	0.25	0.01	0.01	0.00	-0.24
17450	Anesthesiology	0.00	0.00	0.00	3.48	3.48	3.48
17593	Cardiac Rehab	0.00	0.02	0.00	0.00	0.00	-0.02
17630	Diagnostic Imaging	0.00	0.00	0.00	2.02	2.02	2.02
17632	Mammography	0.00	0.00	0.00	0.47	0.47	0.47
17650	Nuclear Medicine	0.00	0.00	0.00	0.05	0.05	0.05
17660	MRI	0.00	0.00	0.00	0.31	0.31	0.31
17670	Ultrasound	0.00	0.00	0.00	0.52	0.52	0.52
17672	Briner Ultrasound	0.00	0.00	0.00	0.19	0.19	0.19
17680	Cat Scan	0.00	0.00	0.00	0.54	0.54	0.54
17685	PET CT	0.00	0.00	0.00	0.04	0.04	0.04
18240	Medical Postgraduate Education	0.00	0.08	0.00	0.08	0.08	0.00
18610	Administration	0.00	0.64	0.00	0.00	0.00	-0.64
18633	Wellness Neighborhood	0.00	0.03	0.05	0.03	-0.02	0.00
18710	Medical Staff	0.00	0.06	0.03	0.06	0.03	0.00
18715	Physician Services	0.00	0.06	0.12	0.09	-0.03	0.03
18740	Quality Management	0.00	0.06	0.04	0.03	-0.01	-0.03
18753	Infection Control	0.00	0.00	0.03	0.03	0.00	0.03
18777	Respiratory Illness Clinic	0.00	0.00	0.38	0.00	-0.38	0.00
27010	IVCH Emergency Department	0.00	0.01	0.08	0.08	0.00	0.07
27874	IVCH Sleep Clinic	0.00	0.01	0.00	0.00	0.00	-0.01
57770	Physical Therapy - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00
58450	Center Overhead	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER HEALTH SYSTEM DEPARTMENTS		2.02	5.51	5.28	14.04	8.76	8.53
GRAND TOTAL TFHD		26.31	45.52	39.86	54.12	14.26	8.60

Tahoe Forest Hospital District Statement of Cash Flows

The District is projecting that as of June 30, 2022 we will have approximately \$123.9 million in unrestricted cash available for the Days Cash on Hand calculation, which represents 197 days.

According to rating information provided by S&P called “U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2019 vs. 2018”, dated August 19, 2020, the following represent median ratios for Days Cash on Hand (DCOH) by rating:

AA+	420 DCOH
AA-	319 DCOH
A+	311 DCOH
A	245 DCOH
A-	237 DCOH
BBB+	173 DCOH
BBB	168 DCOH
BBB-	132 DCOH

We concluded our last annual review with S&P in May 2015 and are no longer required to be reviewed due to the refinancing of the 2006 Revenue Bond.

The Board Fiscal Policy states that “the District shall put forth a strong effort in every fiscal year on achieving, at a minimum, the Standard and Poor’s (S&P) A- rating, targeting the median ratios of the A- rating or better”. It also states, “There shall be a strong effort to maintain this minimum Days’ Cash on Hand ratio to ensure appropriate cash reserves and to sustain sufficient funding for capital needs.” FY 2022 DCOH falls below the A- ratio, but not below the BBB- ratio (the lowest level allowed per the Fiscal Policy).

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS

	PROJECTED FYE 2021		BUDGET FYE 2022	BUDGET 1ST QTR	BUDGET 2ND QTR	BUDGET 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	27,952,775		22,035,877	7,794,722	6,271,207	4,890,449	3,079,498
Interest Income	603,588		509,726	81,963	142,799	143,111	141,852
Property Tax Revenue	8,178,976		8,320,000	520,000	-	4,600,000	3,200,000
Donations	553,731		1,320,000	330,000	330,000	330,000	330,000
Emergency Funds	178,483		-	-	-	-	-
Debt Service Payments	(4,748,643)		(5,016,439)	(1,720,321)	(1,059,565)	(1,176,986)	(1,059,565)
Property Purchase Agreement	(744,267)		(811,927)	(202,982)	(202,982)	(202,982)	(202,982)
2018 Municipal Lease	(1,574,217)		(1,717,326)	(429,332)	(429,332)	(429,332)	(429,332)
Copier	(59,375)		(63,840)	(15,960)	(15,960)	(15,960)	(15,960)
2017 VR Demand Bond	(862,705)		(778,177)	(660,756)	-	(117,421)	-
2015 Revenue Bond	(1,508,080)		(1,645,169)	(411,292)	(411,292)	(411,292)	(411,292)
Physician Recruitment	(172,500)		(320,000)	(60,000)	(60,000)	(140,000)	(60,000)
Investment in Capital							
Equipment	(2,459,903)		(6,619,450)	(1,588,150)	(3,668,550)	(690,250)	(672,500)
Municipal Lease Reimbursement	2,354,714		-	-	-	-	-
IT/EMR/Business Systems	(347,346)		(1,315,027)	(235,056)	(249,471)	(556,250)	(274,250)
Building Projects/Properties	(9,395,238)		(29,614,464)	(5,047,566)	(8,270,266)	(9,476,066)	(6,820,566)
Change in Accounts Receivable	6,753,539	N1	(2,149,377)	(2,754,897)	216,110	1,836,988	(1,447,578)
Change in Settlement Accounts	3,057,070	N2	(22,397,159)	(7,614,148)	(8,914,148)	(5,664,148)	(204,716)
Change in Other Assets	(1,376,120)	N3	(2,400,000)	(600,000)	(600,000)	(600,000)	(600,000)
Change in Other Liabilities	(1,667,703)	N4	(893,000)	(350,000)	(3,830,000)	(600,000)	3,887,000
Change in Cash Balance	29,465,423		(38,539,313)	(11,243,453)	(19,691,884)	(7,103,151)	(500,825)
Beginning Unrestricted Cash	132,985,091		162,450,514	162,450,514	151,207,061	131,515,177	124,412,026
Ending Unrestricted Cash	162,450,514		123,911,201	151,207,061	131,515,177	124,412,026	123,911,201
Operating Cash	143,778,355		123,911,201	138,136,549	124,046,314	122,544,810	123,911,201
Medicare Accelerated Payments	18,672,159		-	13,070,511	7,468,864	1,867,216	-
Expense Per Day	573,648		629,671	628,640	630,432	632,988	629,671
Days Cash On Hand	283		197	241	209	197	197
Days Cash On Hand - Operating Cash Only	251		197	220	197	194	197

Footnotes:

N1 - Change in Accounts Receivable reflects the 30 day delay in collections.

N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.

N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.

N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

Tahoe Forest Hospital District Capital Expenditures

The District has capital expenditure requests for FY 2022 totaling \$37.5 million. We recommend approval for \$37.5 million, with the caveat that we will prioritize expenditures based on the financial status of the District including cash position, as well as priority ranking. Items listed as “Mission Critical” will receive first priority, items listed as “High” will receive second priority, items listed as “Medium” and “Low will receive the lowest priority.

The \$37.5 million will be funded through operations and cash reserves, with some possible long-term debt funding in FY 2023 and FY 2026. A summary is provided below:

1. Equipment - \$6,619,450
2. IT/EMR/Business Systems - \$1,315,026
3. Building Projects/Properties - \$29,614,465

It is recommended that District management be provided the discretion to prioritize and approve any capital item request, provided the cash position of the District reflects the ability to do so and as long as it's within the scope described above.

In addition, we have included the District's multi-year capital plan through FY 2025.

Tahoe Forest Hospital District
 Capital Budget
 FY 2022

	Recommended Approved Capital Budget
Total Capital Requests:	
TFH Equipment	\$ 6,344,300
IVCH Equipment	262,150
TCFH Equipment	13,000
Total Equipment	<u>\$ 6,619,450</u>
TFH IT/EMR/Business Systems	\$ 1,311,526
IVCH IT/EMR/Business Systems	-
TCFH IT/EMR/Business Systems	3,500
Total IT/EMR/Business Systems	<u>\$ 1,315,026</u>
TFH Building Projects/Properties	\$ 27,549,265
IVCH Building Projects/Properties	1,971,000
TCFH Building Projects/Properties	94,200
Total Building Projects/Properties	<u>\$ 29,614,465</u>
Total	<u><u>\$ 37,548,941</u></u>

Tahoe Forest Hospital District
Cash Flow Schedule of 2022 Capital Budget

	FY 2022	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Recommended Approved 2022 Capital Budget:					
TFH Equipment	\$ 6,344,300	\$ 1,560,000	\$ 3,623,050	\$ 500,750	\$ 660,500
IVCH Equipment	262,150	25,650	37,500	187,000	12,000
TCFH Equipment	13,000	2,500	8,000	2,500	-
Total Equipment	<u>\$ 6,619,450</u>	<u>\$ 1,588,150</u>	<u>\$ 3,668,550</u>	<u>\$ 690,250</u>	<u>\$ 672,500</u>
TFH IT/EMR/Business Systems	\$ 1,311,526	\$ 235,055	\$ 245,971	\$ 556,250	\$ 274,250
IVCH IT/EMR/Business Systems	-	-	-	-	-
TCFH IT/EMR/Business Systems	3,500	-	3,500	-	-
Total IT/EMR/Business Systems	<u>\$ 1,315,026</u>	<u>\$ 235,055</u>	<u>\$ 249,471</u>	<u>\$ 556,250</u>	<u>\$ 274,250</u>
TFH Building Projects/Properties	\$ 27,549,265	\$ 4,641,566	\$ 7,366,066	\$ 9,156,066	\$ 6,385,566
IVCH Building Projects/Properties	1,971,000	406,000	810,000	320,000	435,000
TCFH Building Projects/Properties	94,200	-	94,200	-	-
Total Building Projects/Properties	<u>\$ 29,614,465</u>	<u>\$ 5,047,566</u>	<u>\$ 8,270,266</u>	<u>\$ 9,476,066</u>	<u>\$ 6,820,566</u>
Total	<u>\$ 37,548,941</u>	<u>\$ 6,870,771</u>	<u>\$ 12,188,287</u>	<u>\$ 10,722,566</u>	<u>\$ 7,767,316</u>

Tahoe Forest Hospital District
Multi-year Capital Plan

	BUDGET FY 2022	FY 2023	FY 2024	FY 2025
<u>INVESTMENT IN CAPITAL</u>				
Capital Equipment	6,619,450	3,870,614	1,754,300	4,643,696
IT/EMR/Business Systems	1,315,026	1,311,527	1,305,000	1,417,000
Building Projects/Properties	29,614,465	64,450,868	72,301,988	40,322,750
Total	<u>\$ 37,548,941</u>	<u>\$ 69,633,009</u>	<u>\$ 75,361,288</u>	<u>\$ 46,383,446</u>

Tahoe Forest Hospital District
 Extended Capital Plan

	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>
<u>INVESTMENT IN CAPITAL</u>						
Capital Equipment	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
IT/EMR/Business Systems	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Building Projects/Properties	32,760,995	32,993,491	21,335,702	35,756,274	22,290,000	5,270,000
Total	<u>\$ 36,760,995</u>	<u>\$ 36,993,491</u>	<u>\$ 25,335,702</u>	<u>\$ 39,756,274</u>	<u>\$ 26,290,000</u>	<u>\$ 9,270,000</u>

Tahoe Forest Hospital District Ratio Analysis and Financial Forecasts

Within this section you will find the District Standard and Poor's ratio calculations for FY 2015 – Projected 2021, Budget 2022, plus an additional 9 year projection through 2031, the Median Ratios for the U.S. Not-For Profit Health Care Stand-Alone Hospital Median Financial Ratios ranging from BBB- to AA+, and the definitions of each ratio (how it's calculated, what it means and if the trend should be up or down).

Also in this section you will find two sets of 10 year forecasts for Tahoe Forest Hospital District's Balance Sheet, Income Statement, Statement of Cash Flows, and Ratio's. The first set reflects no additional future debt, and the second reflects new debt totaling \$130 million. The forecasts demonstrate what the District's cash position would look like based upon EBIDA amounts, pressure from future capital investment requirements, and the impact of future additional debt for the facility master plan and construction projects.

The forecasts reflecting no additional future debt, and execution of the large projects in the master plan, demonstrates a potential and probable rapid depletion of the District's cash position. It should be noted that additional future debt will be required in order to execute the projects within the master plan.

**TAHOE FOREST HOSPITAL DISTRICT
SUMMARY OF FINANCIAL STATEMENTS AND RATIO ANALYSIS (000's OMITTED) - NO NEW DEBT**

	Audited 2015	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Projected 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$219,162	\$235,479	\$242,575	\$249,763	\$255,920	\$265,049	\$269,889	\$274,466	\$278,039	\$281,909	\$284,582
Tax Revenue	10,310	10,177	12,877	10,906	12,769	13,205	13,796	14,346	15,066	15,562	16,082	16,608	17,157	17,733	18,347	18,973	19,624
Other Operating Revenue	6,984	8,025	8,965	9,962	11,106	12,448	12,485	13,826	13,964	14,104	14,245	14,387	14,531	14,676	14,823	14,971	15,121
Total Operating Revenues	136,249	148,597	170,138	169,605	212,755	231,632	245,443	263,651	271,605	279,428	286,246	296,044	301,576	306,876	311,208	315,853	319,327
Total Operating Expenses	135,176	139,365	153,987	167,577	196,639	216,177	223,258	247,118	254,727	263,157	270,280	279,134	286,000	293,001	300,042	307,298	314,553
Income from Operations	1,073	9,232	16,151	2,028	16,115	15,454	22,185	16,533	16,878	16,271	15,967	16,910	15,576	13,875	11,166	8,555	4,774
Net Nonoperating Income	1,060	2,481	2,313	3,402	4,207	17,623	844	1,490	1,822	2,294	2,506	2,625	2,481	2,611	2,399	2,399	2,399
Excess of Revenue Over Expenses	2,133	11,713	18,464	5,430	20,323	33,078	23,029	18,022	18,700	18,565	18,473	19,535	18,057	16,486	13,565	10,955	7,174
Add Depreciation & Amortization Expense	9,613	10,280	10,747	11,296	13,534	13,166	13,652	13,969	14,248	14,533	15,260	17,548	17,899	18,257	18,623	18,995	19,375
Add Interest Expense on Revenue Debt	1,620	1,408	1,260	1,170	1,317	1,436	1,309	1,224	859	725	624	526	448	376	301	224	144
Add Interest Expense on GO Debt	3,639	2,653	2,720	3,850	3,814	3,621	3,477	3,319	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261	2,078
Less GO Bond Ad Valorem Taxes	(4,829)	(4,715)	(5,561)	(3,869)	(5,220)	(5,220)	(5,008)	(5,034)	(5,428)	(5,587)	(5,758)	(5,922)	(6,097)	(6,286)	(6,499)	(6,711)	(6,933)
Less Unrestricted Ad Valorem Taxes	(5,481)	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,787)	(9,312)	(9,638)	(9,975)	(10,324)	(10,686)	(11,060)	(11,447)	(11,847)	(12,262)	(12,691)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$17,005	\$26,054	\$33,191	\$21,746	\$38,987	\$51,300	\$41,467	\$36,534	\$37,048	\$36,970	\$37,385	\$40,502	\$39,147	\$37,701	\$34,918	\$32,434	\$28,771
Operating EBIDA	\$15,945	\$23,573	\$30,878	\$18,344	\$34,780	\$33,677	\$30,623	\$35,044	\$35,218	\$34,676	\$34,878	\$37,877	\$36,666	\$35,090	\$32,519	\$30,035	\$26,370
EBIDA Margin	12.5%	17.5%	19.5%	12.8%	18.3%	22.1%	16.9%	13.9%	13.6%	13.2%	13.1%	13.7%	13.0%	12.3%	11.2%	10.3%	9.0%
Operating EBIDA Margin	11.7%	15.9%	18.1%	10.8%	16.3%	14.5%	16.6%	13.3%	13.0%	12.4%	12.2%	12.8%	12.2%	11.4%	10.4%	9.5%	8.3%
Operating Margin	0.8%	6.2%	9.5%	1.2%	7.6%	6.7%	9.0%	6.3%	6.2%	5.8%	5.6%	5.7%	5.2%	4.5%	3.6%	2.7%	1.5%
Excess Margin	1.6%	7.9%	10.9%	3.2%	9.6%	14.3%	9.4%	6.8%	6.9%	6.6%	6.5%	6.6%	6.0%	5.4%	4.4%	3.5%	2.2%
MADS Coverage Ratio - No Go Bond	4.46x	6.84x	9.30x	6.09x	8.16x	10.74x	8.68x	7.65x	7.75x	9.79x	12.36x	14.65x	16.95x	16.33x	15.12x	14.05x	12.46x
MADS Coverage Ratio	1.83x	2.81x	3.57x	2.34x	3.92x	5.15x	4.17x	3.67x	3.72x	3.98x	4.02x	4.36x	4.21x	4.05x	3.76x	3.49x	3.09x
Cash and Cash Equivalents	\$11,497	\$14,608	\$13,056	\$18,758	\$24,370	\$61,289	\$82,733	\$18,890	\$19,500	\$20,176	\$11,259	\$3,266	\$7,050	\$8,341	(\$7,560)	(\$12,738)	(\$4,611)
Board Designated Assets	41,830	57,048	62,339	55,049	65,374	75,547	75,544	106,182	63,147	12,667	1,161	1,161	1,161	1,161	1,161	1,161	1,161
Total Unrestricted Cash	\$53,327	\$71,656	\$75,395	\$73,807	\$89,744	\$136,836	\$158,277	\$125,072	\$82,647	\$32,843	\$12,421	\$4,427	\$8,211	\$9,502	(\$6,399)	(\$11,577)	(\$3,450)
Daily Cash Requirements	\$344	\$354	\$392	\$428	\$502	\$556	\$574	\$639	\$659	\$681	\$699	\$717	\$735	\$753	\$771	\$790	\$809
Days' Cash on Hand	155.0	202.6	192.1	172.4	178.9	246.0	275.6	195.8	125.4	48.2	17.8	6.2	11.2	12.6	-8.3	-14.7	-4.3
Net Other Long-term Debt	\$31,571	\$29,238	\$27,930	\$26,662	\$35,101	\$28,129	\$27,899	\$24,000	\$19,975	\$16,829	\$14,308	\$11,971	\$10,710	\$8,787	\$6,801	\$4,749	\$2,630
Net GO Bond Long-term Debt	\$100,225	\$104,111	\$103,136	\$101,853	\$100,385	\$102,137	\$97,561	\$95,926	\$94,003	\$91,796	\$89,260	\$86,385	\$83,146	\$79,519	\$75,487	\$71,037	\$66,182
Unrestricted Net Assets	98,315	108,148	126,370	131,260	151,605	184,090	210,090	228,112	246,812	265,377	283,835	303,335	321,348	337,780	351,345	362,300	369,474
Total Capital	\$230,111	\$241,497	\$257,436	\$259,775	\$287,090	\$314,357	\$335,549	\$348,038	\$360,790	\$374,001	\$387,403	\$401,691	\$415,204	\$426,086	\$433,633	\$438,087	\$438,267
Unrestricted Cash to L-T Debt - No GO Bond	168.9%	245.1%	269.9%	276.8%	255.7%	486.5%	567.3%	521.1%	413.8%	195.2%	86.8%	37.0%	76.7%	108.1%	-94.1%	-243.8%	-131.2%
Unrestricted Cash to L-T Debt	40.5%	53.7%	57.5%	57.4%	66.2%	105.0%	126.2%	104.3%	72.5%	30.2%	12.0%	4.5%	8.7%	10.8%	-7.8%	-15.3%	-5.0%
L-T Debt to Capitalization - No GO Bond	24.3%	21.3%	18.1%	16.9%	18.8%	13.3%	11.7%	9.5%	7.5%	6.0%	4.8%	3.8%	3.2%	2.5%	1.9%	1.3%	0.7%
L-T Debt to Capitalization	57.3%	55.2%	50.9%	49.5%	47.2%	41.4%	37.4%	34.5%	31.6%	29.0%	26.7%	24.5%	22.6%	20.7%	19.0%	17.3%	15.7%
Net Accounts Receivable	\$17,870	\$16,299	\$18,564	\$24,724	\$27,218	\$29,478	\$24,620	\$25,806	\$26,584	\$27,371	\$28,046	\$29,047	\$29,577	\$30,079	\$30,470	\$30,894	\$31,187
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$219,162	\$235,479	\$242,575	\$249,763	\$255,920	\$265,049	\$269,889	\$274,466	\$278,039	\$281,909	\$284,582
Days in Accounts Receivable	55	30	31	41	35	35	27	27	27	27	27	27	27	27	27	27	27

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031
ASSETS											
CURRENT ASSETS											
* CASH	\$ 82,733,159	\$ 18,890,124	\$ 19,499,668	\$ 20,176,266	\$ 11,259,319	\$ 3,266,243	\$ 7,050,130	\$ 8,340,986	\$ (7,559,899)	\$ (12,737,900)	\$ (4,611,226)
PATIENT ACCOUNTS RECEIVABLE - NET	24,620,464	25,805,879	26,583,569	27,371,258	28,046,035	29,046,518	29,576,829	30,078,511	30,470,006	30,894,147	31,187,108
OTHER RECEIVABLES	8,738,738	8,913,513	9,091,783	9,273,619	9,459,091	9,648,273	9,841,238	10,038,063	10,238,824	10,443,601	10,652,473
GO BOND RECEIVABLES	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820
ASSETS LIMITED OR RESTRICTED	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732
INVENTORIES	3,819,706	4,161,793	4,287,214	4,414,247	4,523,070	4,684,421	4,769,946	4,850,854	4,913,991	4,982,394	5,029,640
PREPAID EXPENSES & DEPOSITS	2,120,557	2,212,602	2,256,854	2,301,991	2,348,031	2,394,991	2,442,891	2,491,749	2,541,584	2,592,415	2,644,264
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	11,808,060	15,533,060	13,008,060	13,008,060	13,008,060	13,008,060	500,000	500,000	500,000	500,000	500,000
TOTAL CURRENT ASSETS	142,341,236	84,017,522	83,227,700	85,045,993	77,144,157	70,549,058	62,681,586	64,800,715	49,605,058	45,175,209	53,902,810
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	74,384,021	105,021,077	61,986,120	11,505,869	-	-	-	-	-	-	-
MUNICIPAL LEASE/LINE OF CREDIT	-	-	-	-	-	-	-	-	7,559,899	12,737,900	4,611,226
TOTAL BOND TRUSTEE 2017	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531
TOTAL BOND TRUSTEE 2015	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169
TOTAL BOND TRUSTEE GO BOND	5,764	5,764	-	-	-	-	-	-	-	-	-
GO BOND TAX REVENUE FUND	3,951,201	3,601,841	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390
DIAGNOSTIC IMAGING FUND	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
DONOR RESTRICTED FUND	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
WORKERS COMPENSATION FUND	18,642	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	81,166,553	111,455,607	68,620,936	18,342,509	7,065,641	7,297,391	7,546,641	7,815,916	15,665,165	21,138,184	13,324,541
LESS CURRENT PORTION	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	72,942,821	103,231,875	60,397,204	10,118,777	(1,158,091)	(926,341)	(677,091)	(407,816)	7,441,433	12,914,452	5,100,809
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(1,757,352)	(2,477,352)	(3,077,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)
PROPERTY HELD FOR FUTURE EXPANSION	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072
PROPERTY & EQUIPMENT, CIP NET	173,746,492	196,432,942	255,013,581	318,110,878	351,551,292	373,552,992	395,186,254	405,973,256	422,549,269	427,678,463	428,685,705
TOTAL ASSETS	388,182,269	382,114,059	396,470,204	410,807,368	425,069,078	440,707,428	454,722,469	467,897,875	477,127,480	483,299,844	485,221,045
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	349,095	310,307	271,518	232,730	193,941	155,153	116,364	77,576	38,787	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	5,129,717	4,845,257	4,560,797	4,276,337	3,991,877	3,707,417	3,422,957	3,138,497	2,854,037	2,569,577	2,285,117
GO BOND DEFERRED FINANCING COSTS	500,429	472,579	444,729	416,879	389,029	361,179	333,329	305,479	277,629	249,779	221,929
DEFERRED FINANCING COSTS	149,798	137,306	124,814	112,322	99,830	87,338	74,846	62,354	49,862	37,370	24,878
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 7,396,354	\$ 7,032,764	\$ 6,669,173	\$ 6,305,583	\$ 5,941,992	\$ 5,578,402	\$ 5,214,811	\$ 4,851,221	\$ 4,487,630	\$ 4,124,041	\$ 3,799,239
TOTAL ASSETS	\$ 395,578,623	\$ 389,146,823	\$ 403,139,377	\$ 417,112,951	\$ 431,011,071	\$ 446,285,830	\$ 459,937,279	\$ 472,749,095	\$ 481,615,109	\$ 487,423,884	\$ 489,020,284

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 8,110,859	9,445,062	\$ 9,749,834	\$ 10,088,133	\$ 10,355,867	\$ 10,631,233	\$ 10,905,143	\$ 11,184,732	\$ 11,465,366	\$ 11,755,138	\$ 12,045,213
ACCRUED PAYROLL & RELATED COSTS	13,588,785	13,860,560	14,207,074	15,097,577	15,550,504	16,017,019	16,497,530	16,992,456	17,502,230	18,027,297	18,568,115
INTEREST PAYABLE	418,452	388,619	357,811	325,995	293,136	259,196	224,138	187,923	150,510	111,855	71,917
INTEREST PAYABLE GO BOND	1,691,316	1,656,841	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	22,474,650	1,302,491	1,302,491	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
HEALTH INSURANCE PLAN	2,311,155	2,342,173	2,444,608	2,597,837	2,675,772	2,756,045	2,838,726	2,923,888	3,011,605	3,101,953	3,195,011
WORKERS COMPENSATION PLAN	2,173,244	2,432,716	2,590,350	2,752,714	2,835,296	2,920,354	3,007,965	3,098,204	3,191,150	3,286,885	3,385,491
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,362,793	1,430,933	1,459,551	1,488,742	1,518,517	1,548,888	1,579,865	1,611,463	1,643,692	1,676,566	1,710,097
CURRENT MATURITIES OF GO BOND DEBT	1,715,000	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,355,000	3,705,000	4,070,000	4,450,000	4,855,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,777,700	3,899,250	4,024,897	3,145,938	2,520,572	2,336,893	1,261,187	1,923,249	1,986,211	2,051,380	2,118,837
TOTAL CURRENT LIABILITIES	57,623,954	38,703,643	39,944,508	40,706,652	41,188,379	42,140,094	42,234,271	44,110,906	45,429,103	46,784,433	48,181,072
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	27,898,821	23,999,571	19,974,674	16,828,736	14,308,164	11,971,271	10,710,084	8,786,835	6,800,624	4,749,244	2,630,407
GO BOND DEBT NET OF CURRENT MATURITIES	97,561,123	95,926,430	94,002,948	91,795,677	89,259,619	86,384,771	83,146,136	79,518,712	75,487,499	71,037,499	66,182,499
DERIVATIVE INSTRUMENT LIABILITY	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315
TOTAL LIABILITIES	184,351,213	159,896,959	155,189,444	150,598,380	146,023,477	141,763,451	137,357,805	133,683,767	128,984,541	123,838,491	118,261,293
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	210,089,528	228,111,982	246,812,050	265,376,688	283,849,712	303,384,497	321,441,592	337,927,446	351,492,686	362,447,511	369,621,109
RESTRICTED	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
TOTAL NET POSITION	\$ 211,227,410	\$ 229,249,864	\$ 247,949,932	\$ 266,514,570	\$ 284,987,594	\$ 304,522,379	\$ 322,579,474	\$ 339,065,328	\$ 352,630,568	\$ 363,585,393	\$ 370,758,991
TOTAL LIABILITIES AND NET POSITION	\$ 395,578,623	\$ 389,146,823	\$ 403,139,377	\$ 417,112,951	\$ 431,011,071	\$ 446,285,830	\$ 459,937,279	\$ 472,749,095	\$ 481,615,109	\$ 487,423,884	\$ 489,020,284

* Amounts included for Days Cash on Hand calculation

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NO NEW DEBT**

	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31
OPERATING REVENUE											
Total Gross Revenue	\$ 445,996,491	\$ 471,131,847	\$ 497,268,827	\$ 524,915,905	\$ 554,161,749	\$ 591,873,036	\$ 625,010,066	\$ 660,068,967	\$ 697,162,782	\$ 736,411,246	\$ 777,941,178
Gross Revenues - Inpatient											
Daily Hospital Service	38,748,704	40,354,729	41,161,824	41,985,060	42,824,761	43,681,256	44,554,882	45,445,979	46,354,899	47,281,997	48,227,637
Ancillary Service - Inpatient	47,154,463	51,674,157	54,257,865	56,970,758	59,819,296	62,810,261	65,950,774	69,248,313	72,710,728	76,346,265	80,163,578
Total Gross Revenue - Inpatient	85,903,167	92,028,886	95,419,688	98,955,818	102,644,057	106,491,517	110,505,655	114,694,292	119,065,627	123,628,261	128,391,215
Gross Revenue - Outpatient	360,093,324	379,102,961	401,849,139	425,960,087	451,517,692	485,381,519	514,504,410	545,374,675	578,097,155	612,782,985	649,549,964
Total Gross Revenue - Outpatient	360,093,324	379,102,961	401,849,139	425,960,087	451,517,692	485,381,519	514,504,410	545,374,675	578,097,155	612,782,985	649,549,964
Deductions from Revenue:											
Contractual Allowances	197,329,985	210,128,068	226,758,030	245,139,365	265,447,317	291,205,635	316,259,424	343,900,505	373,684,082	405,767,699	440,320,097
Managed Care Reserve	6,000,000	-	-	-	-	-	-	-	-	-	-
Charity Care	15,304,801	16,779,991	18,705,432	19,745,414	21,953,859	23,447,842	26,010,630	27,469,653	30,407,687	32,119,562	35,486,828
Bad Debt	8,699,974	8,745,141	9,230,295	10,268,396	10,840,502	12,170,083	12,851,446	14,232,395	15,032,212	16,614,897	17,551,895
Prior Period Settlements	(500,210)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	226,834,550	235,653,200	254,693,758	275,153,174	298,241,679	326,823,560	355,121,500	385,602,553	419,123,981	454,502,158	493,358,820
Other Operating Revenue	12,485,231	13,825,699	13,963,956	14,103,596	14,244,632	14,387,078	14,530,949	14,676,258	14,823,021	14,971,251	15,120,963
Wellness Neighborhood-RPT, Grants, Donations	1,125,862	1,337,721	1,357,787	1,378,154	1,398,826	1,419,808	1,441,105	1,462,722	1,484,663	1,506,933	1,529,537
TOTAL OPERATING REVENUE	232,773,034	250,642,067	257,896,812	265,244,480	271,563,528	280,856,363	285,860,620	290,605,393	294,346,485	298,387,272	301,232,859
OPERATING EXPENSES											
Salaries, Wages & Benefits	108,227,877	124,145,546	132,189,912	140,475,610	144,689,878	149,030,574	153,501,492	158,106,536	162,849,732	167,735,224	172,767,281
Benefits Workers Compensation	1,276,609	1,429,028	1,521,626	1,617,002	1,665,512	1,715,477	1,766,942	1,819,950	1,874,548	1,930,785	1,988,708
Benefits Medical Insurance	14,924,945	17,097,860	17,845,638	18,964,207	19,533,134	20,119,128	20,722,701	21,344,382	21,984,714	22,644,255	23,323,583
Professional Fees	15,948,212	15,967,145	13,171,488	10,319,918	10,526,316	10,736,842	10,951,579	11,170,611	11,394,023	11,621,903	11,854,342
Supplies	31,834,281	34,685,312	35,730,594	36,789,316	37,696,274	39,041,008	39,753,792	40,428,095	40,954,298	41,524,379	41,918,144
Purchased Services	22,481,684	23,457,521	23,926,671	24,405,205	24,893,309	25,391,175	25,898,999	26,416,979	26,945,318	27,484,225	28,033,909
Other	10,126,651	11,823,778	12,001,135	12,181,152	12,363,869	12,132,712	12,314,703	12,499,423	12,686,915	12,877,218	13,070,377
TOTAL OPERATING EXPENSE	204,820,259	228,606,190	236,387,065	244,752,409	251,368,291	258,166,917	264,910,207	271,785,976	278,689,548	285,817,990	292,956,344
NET OPERATING REV(EXP) EBIDA	\$ 27,952,775	\$ 22,035,877	\$ 21,509,747	\$ 20,492,071	\$ 20,195,237	\$ 22,689,446	\$ 20,950,413	\$ 18,819,417	\$ 15,656,937	\$ 12,569,282	\$ 8,276,515
NON-OPERATING REVENUE											
District and County Taxes	7,661,548	7,974,109	8,279,957	8,596,911	8,925,366	9,265,731	9,618,428	9,983,895	10,362,585	10,754,969	11,161,532
District and County Taxes - GO Bond	5,008,220	5,034,427	5,428,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,499,289	6,710,882	6,933,109
Interest Income	721,003	570,917	619,556	611,143	475,232	225,186	81,656	211,504	-	-	-
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	636,877	1,638,773	1,802,650	1,982,915	2,181,207	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328
Gain/(Loss)	(691,992)	(720,000)	(600,000)	(300,000)	(150,000)	-	-	-	-	-	-
COVID-19 Emergency Funds	178,483	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,651,856)	(13,968,575)	(14,247,947)	(14,532,905)	(15,259,551)	(17,548,483)	(17,899,453)	(18,257,442)	(18,622,591)	(18,995,043)	(19,374,944)
Interest Expense	(1,309,030)	(1,223,647)	(858,896)	(725,498)	(624,468)	(526,422)	(448,277)	(375,846)	(301,019)	(223,711)	(143,833)
Interest Expense - GO Bond	(3,476,836)	(3,319,427)	(3,233,106)	(3,146,627)	(3,027,598)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)
TOTAL NON-OPERATING REVENUE	(4,923,583)	(4,013,423)	(2,809,679)	(1,927,433)	(1,722,214)	(3,154,661)	(2,893,319)	(2,333,562)	(2,091,697)	(1,614,457)	(1,102,918)
EXCESS REVENUE(EXPENSE)	\$ 23,029,192	\$ 18,022,454	\$ 18,700,068	\$ 18,564,638	\$ 18,473,023	\$ 19,534,785	\$ 18,057,095	\$ 16,485,855	\$ 13,565,240	\$ 10,954,825	\$ 7,173,598
PREVIOUS PROJECTIONS FROM FY21 BUDGE	\$ 12,768,167	\$ 15,716,392	\$ 16,560,233	\$ 18,839,248	\$ 19,077,966	\$ 18,207,191	\$ 17,291,936	\$ 15,856,972	\$ 13,916,637	\$ 11,414,519	
CURRENT PROJECTIONS VS PREVIOUS	\$ 10,261,025	\$ 2,306,062	\$ 2,139,835	\$ (274,610)	\$ (604,943)	\$ 1,327,594	\$ 765,159	\$ 628,883	\$ (351,397)	\$ (459,694)	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31
RETURN ON GROSS REVENUE EBIDA	6.3%	4.7%	4.3%	3.9%	3.6%	3.8%	3.4%	2.9%	2.2%	1.7%	1.1%
RETURN ON EQUITY	12.2%	8.5%	8.2%	7.5%	6.9%	6.9%	5.9%	5.1%	4.0%	3.1%	2.0%
RETURN ON EQUITY (excluding donations)	11.9%	7.8%	7.4%	6.7%	6.1%	6.0%	5.1%	4.4%	3.3%	2.4%	1.3%
INPATIENT REV AS A % OF GROSS REV	19.3%	19.5%	19.2%	18.9%	18.5%	18.0%	17.7%	17.4%	17.1%	16.8%	16.5%
OUTPATIENT REV AS A % OF GROSS REV	80.7%	80.5%	80.8%	81.1%	81.5%	82.0%	82.3%	82.6%	82.9%	83.2%	83.5%
CONTRACTUAL ADJ AS A % OF GROSS REV	45.6%	44.6%	45.6%	46.7%	47.9%	49.2%	50.6%	52.1%	53.6%	55.1%	56.6%
CHARITY CARE AS A % OF GROSS REV	3.4%	3.6%	3.8%	3.8%	4.0%	4.0%	4.2%	4.2%	4.4%	4.4%	4.6%
BAD DEBT AS A % OF GROSS REV	2.0%	1.9%	1.9%	2.0%	2.0%	2.1%	2.1%	2.2%	2.2%	2.3%	2.3%
SALARIES, WAGES & BEN AS A % OF NET RE'	46.5%	49.5%	51.3%	53.0%	53.3%	53.1%	53.7%	54.4%	55.3%	56.2%	57.4%
WORKERS COMP AS A % OF NET REV	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%
MEDICAL INSURANCE AS A % OF NET REV	6.4%	6.8%	6.9%	7.1%	7.2%	7.2%	7.2%	7.3%	7.5%	7.6%	7.7%
PROFESSIONAL FEES AS A % OF NET REV	6.9%	6.4%	5.1%	3.9%	3.9%	3.8%	3.8%	3.8%	3.9%	3.9%	3.9%
SUPPLIES AS A % OF NET REV	13.7%	13.8%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%
PURCHASED SVCS AS A % OF NET REV	9.7%	9.4%	9.3%	9.2%	9.2%	9.0%	9.1%	9.1%	9.2%	9.2%	9.3%
OTHER AS A % OF NET REV	4.4%	4.7%	4.7%	4.6%	4.6%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED FYE 2021		BUDGET FYE 2022	PROJECTED FYE 2023	PROJECTED FYE 2024	PROJECTED FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031
Net Operating Rev/(Exp) - EBIDA	\$ 27,952,775		\$ 22,035,877	\$ 21,509,747	\$ 20,492,071	\$ 20,195,237	\$ 22,689,446	\$ 20,950,413	\$ 18,819,417	\$ 15,656,937	\$ 12,569,282	\$ 8,276,515
Interest Income	603,588		509,726	607,396	613,247	509,210	287,698	117,539	179,042	52,876	-	-
Property Tax Revenue	8,178,976		8,320,000	8,383,145	8,565,216	8,892,521	9,231,694	9,583,158	9,947,348	10,324,716	10,715,731	11,120,875
Donations	553,731		1,320,000	1,786,263	1,964,889	2,161,378	2,377,515	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328
Emergency Funds	178,483		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,748,643)		(5,016,439)	(5,015,432)	(4,009,378)	(3,281,032)	(3,001,596)	(2,451,441)	(2,442,192)	(2,432,860)	(2,423,341)	(2,403,235)
Property Purchase Agreement	(744,267)		(811,927)	(811,927)	(811,927)	(811,927)	(541,285)	-	-	-	-	-
Municipal Lease	(1,574,217)		(1,717,326)	(1,717,326)	(719,725)	-	-	-	-	-	-	-
Copier Lease	(59,375)		(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)
2017 VR Revenue Bond	(862,705)		(778,177)	(777,170)	(768,717)	(760,096)	(751,302)	(742,432)	(733,183)	(723,851)	(714,332)	(694,226)
2015 Revenue Bond	(1,508,080)		(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)
New Debt	-		-	-	-	-	-	-	-	-	-	-
Physician Recruitment	(172,500)		(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)
Investment in Capital												
Equipment	(2,459,903)		(6,619,450)	(3,870,614)	(1,754,300)	(4,643,696)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Debt Reimbursement	2,354,714		-	-	-	-	-	-	-	-	-	-
IT/EMR/Business Systems	(347,346)		(1,315,027)	(1,311,527)	(1,305,000)	(1,417,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Building Projects/Properties	(9,395,238)		(29,614,464)	(64,450,868)	(72,301,988)	(40,322,750)	(32,760,995)	(32,993,491)	(21,335,702)	(35,756,274)	(22,290,000)	(5,270,000)
Change in Accounts Receivable	6,753,539	N1	(2,149,377)	(777,690)	(787,689)	(674,777)	(1,000,483)	(530,311)	(501,682)	(391,495)	(424,141)	(292,961)
Change in Settlement Accounts	3,057,070	N2	(22,397,159)	2,525,000	(102,491)	-	-	12,508,060	-	-	-	-
Change in Other Assets	(1,376,120)	N3	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)
Change in Other Liabilities	(1,667,703)	N4	(893,000)	909,167	1,541,770	878,093	903,644	920,633	945,298	965,885	995,142	1,016,151
Change in Cash Balance	29,465,423		(38,539,313)	(42,425,413)	(49,803,653)	(20,422,816)	(7,993,076)	3,783,887	1,290,857	(15,900,886)	(5,178,000)	8,126,673
Beginning Unrestricted Cash	132,985,091		162,450,514	123,911,201	81,485,788	31,682,135	11,259,319	3,266,243	7,050,130	8,340,986	(7,559,899)	(12,737,900)
Ending Unrestricted Cash	162,450,514		123,911,201	81,485,788	31,682,135	11,259,319	3,266,243	7,050,130	8,340,986	(7,559,899)	(12,737,900)	(4,611,226)
Operating Cash	143,778,355		123,911,201	81,485,788	31,682,135	11,259,319	3,266,243	7,050,130	8,340,986	(7,559,899)	(12,737,900)	(4,611,226)
Medicare Accelerated Payments	18,672,159		-	-	-	-	-	-	-	-	-	-
Expense Per Day	573,648		629,671	649,989	672,542	690,391	708,749	727,010	745,649	764,358	783,676	803,014
Days Cash On Hand	283		197	125	47	16	5	10	11	(10)	(16)	(6)
Days Cash On Hand - Operating Cash Only	251		197									

Footnotes:

- N1 - Change in Accounts Receivable reflects the 30 day delay in collections.
- N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.
- N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.
- N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

**TAHOE FOREST HOSPITAL DISTRICT
SUMMARY OF FINANCIAL STATEMENTS AND RATIO ANALYSIS (000's OMITTED) - NEW DEBT \$130 MILLION**

	Audited 2015	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Projected 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$219,162	\$235,479	\$242,575	\$249,763	\$255,920	\$265,049	\$269,889	\$274,466	\$278,039	\$281,909	\$284,582
Tax Revenue	10,310	10,177	12,877	10,906	12,769	13,205	13,796	14,346	15,066	15,562	16,082	16,608	17,157	17,733	18,347	18,973	19,624
Other Operating Revenue	6,984	8,025	8,965	9,962	11,106	12,448	12,485	13,826	13,964	14,104	14,245	14,387	14,531	14,676	14,823	14,971	15,121
Total Operating Revenues	136,249	148,597	170,138	169,605	212,755	231,632	245,443	263,651	271,605	279,428	286,246	296,044	301,576	306,876	311,208	315,853	319,327
Total Operating Expenses	135,176	139,365	153,987	167,577	196,639	216,177	223,258	247,118	254,727	267,125	274,176	282,956	290,934	297,832	304,768	311,912	319,052
Income from Operations	1,073	9,232	16,151	2,028	16,115	15,454	22,185	16,533	16,878	12,303	12,070	13,089	10,642	9,043	6,441	3,941	275
Net Nonoperating Income	1,060	2,481	2,313	3,402	4,207	17,623	844	1,490	1,822	2,294	3,963	4,532	4,832	6,297	7,008	6,505	6,371
Excess of Revenue Over Expenses	2,133	11,713	18,464	5,430	20,323	33,078	23,029	18,022	18,700	14,597	16,034	17,621	15,473	15,340	13,449	10,446	6,647
Add Depreciation & Amortization Expense	9,613	10,280	10,747	11,296	13,534	13,166	13,652	13,969	14,248	14,533	15,260	17,548	17,899	18,257	18,623	18,995	19,375
Add Interest Expense on Revenue Debt	1,620	1,408	1,260	1,170	1,317	1,436	1,309	1,224	859	4,693	4,521	4,348	5,382	5,208	5,026	4,838	4,643
Add Interest Expense on GO Debt	3,639	2,653	2,720	3,850	3,814	3,621	3,477	3,319	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261	2,078
Less GO Bond Ad Valorem Taxes	(4,829)	(4,715)	(5,561)	(3,869)	(5,220)	(5,220)	(5,008)	(5,034)	(5,428)	(5,587)	(5,758)	(5,922)	(6,097)	(6,286)	(6,499)	(6,711)	(6,933)
Less Unrestricted Ad Valorem Taxes	(5,481)	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,787)	(9,312)	(9,638)	(9,775)	(10,324)	(10,686)	(11,060)	(11,447)	(11,847)	(12,262)	(12,691)
Impairment Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$17,005	\$26,054	\$33,191	\$21,746	\$38,987	\$51,300	\$41,467	\$36,534	\$37,040	\$36,970	\$38,842	\$42,409	\$41,497	\$41,386	\$39,527	\$36,540	\$32,743
Operating EBIDA	\$15,945	\$23,573	\$30,878	\$18,344	\$34,780	\$33,677	\$40,623	\$35,044	\$35,218	\$34,676	\$34,878	\$37,877	\$36,666	\$35,090	\$32,519	\$30,035	\$26,371
EBIDA Margin	12.5%	17.5%	19.5%	12.8%	18.3%	22.1%	16.9%	13.9%	13.6%	13.2%	13.6%	14.3%	13.8%	13.5%	12.7%	11.6%	10.3%
Operating EBIDA Margin	11.7%	15.9%	18.1%	10.8%	16.3%	14.5%	16.6%	13.3%	13.0%	12.4%	12.2%	12.8%	12.2%	11.4%	10.4%	9.5%	8.3%
Operating Margin	0.8%	6.2%	9.5%	1.2%	7.6%	6.7%	9.0%	6.3%	6.2%	4.4%	4.2%	4.4%	3.5%	2.9%	2.1%	1.2%	0.1%
Excess Margin	1.6%	7.9%	10.9%	3.2%	9.6%	14.3%	9.4%	6.8%	6.9%	5.2%	5.6%	6.0%	5.1%	5.0%	4.3%	3.3%	2.1%
MADS Coverage Ratio - No Go Bond	4.46x	6.84x	9.30x	6.09x	8.16x	10.74x	8.68x	7.65x	3.53x	3.89x	4.44x	4.15x	4.25x	4.24x	4.05x	3.74x	3.36x
MADS Coverage Ratio	1.83x	2.81x	3.57x	2.34x	3.92x	5.15x	4.17x	3.67x	2.36x	2.46x	2.58x	2.53x	2.48x	2.47x	2.36x	2.18x	1.96x
Cash and Cash Equivalents	\$11,497	\$14,608	\$13,056	\$18,758	\$24,370	\$61,289	\$82,733	\$18,890	\$19,500	\$20,502	\$21,032	\$21,577	\$22,216	\$22,767	\$23,319	\$23,890	\$24,460
Board Designated Assets	41,830	57,048	62,339	55,049	65,374	75,547	75,544	106,182	163,147	109,476	86,752	106,874	108,853	110,080	95,141	90,759	99,456
Total Unrestricted Cash	\$53,327	\$71,656	\$75,395	\$73,807	\$89,744	\$136,836	\$158,277	\$125,072	\$182,647	\$129,979	\$107,784	\$128,451	\$131,069	\$132,847	\$118,460	\$114,649	\$123,916
Daily Cash Requirements	\$344	\$354	\$392	\$428	\$502	\$556	\$574	\$639	\$659	\$692	\$709	\$727	\$748	\$766	\$784	\$803	\$821
Days' Cash on Hand	155.0	202.6	192.1	172.4	178.9	246.0	275.6	195.8	277.2	187.8	151.9	176.7	175.2	173.4	151.1	142.9	150.9
Net Other Long-term Debt	\$31,571	\$29,238	\$27,930	\$26,662	\$35,101	\$28,129	\$27,899	\$24,000	\$118,214	\$113,235	\$108,807	\$133,957	\$129,478	\$124,833	\$120,013	\$115,013	\$109,945
Net GO Bond Long-term Debt	\$100,225	\$104,111	\$103,136	\$101,853	\$100,385	\$102,137	\$97,561	\$95,926	\$94,003	\$91,796	\$89,260	\$86,385	\$83,146	\$79,519	\$75,487	\$71,037	\$66,182
Unrestricted Net Assets	98,315	108,148	126,370	131,260	151,605	184,090	210,090	228,112	246,812	261,409	277,428	295,014	310,443	325,729	339,113	349,492	356,070
Total Capital	\$230,111	\$241,497	\$257,436	\$259,775	\$287,090	\$314,357	\$335,549	\$348,038	\$459,029	\$466,439	\$475,494	\$515,355	\$523,067	\$530,080	\$534,614	\$535,542	\$532,197
Unrestricted Cash to L-T Debt - No GO Bond	168.9%	245.1%	269.9%	276.8%	255.7%	486.5%	567.3%	521.1%	154.5%	114.8%	99.1%	95.9%	101.2%	106.4%	98.7%	99.7%	112.7%
Unrestricted Cash to L-T Debt	40.5%	53.7%	57.5%	57.4%	66.2%	105.0%	126.2%	104.3%	86.1%	63.4%	54.4%	58.3%	61.6%	65.0%	60.6%	61.6%	70.4%
L-T Debt to Capitalization - No GO Bond	24.3%	21.3%	18.1%	16.9%	18.8%	13.3%	11.7%	9.5%	32.4%	30.2%	28.2%	31.2%	29.4%	27.7%	26.1%	24.8%	23.6%
L-T Debt to Capitalization	57.3%	55.2%	50.9%	49.5%	47.2%	41.4%	37.4%	34.5%	46.2%	44.0%	41.7%	42.8%	40.6%	38.6%	36.6%	34.7%	33.1%
Net Accounts Receivable	\$17,870	\$16,299	\$18,564	\$24,724	\$27,218	\$29,478	\$24,620	\$25,806	\$26,584	\$27,371	\$28,046	\$29,047	\$29,577	\$30,079	\$30,470	\$30,894	\$31,187
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$219,162	\$235,479	\$242,575	\$249,763	\$255,920	\$265,049	\$269,889	\$274,466	\$278,039	\$281,909	\$284,582
Days in Accounts Receivable	55	30	31	41	35	35	27	27	27	27	27	27	27	27	27	27	27

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031
ASSETS											
CURRENT ASSETS											
* CASH	\$ 82,733,159	\$ 18,890,124	\$ 19,499,668	\$ 20,502,399	\$ 21,031,969	\$ 21,576,565	\$ 22,215,837	\$ 22,766,599	\$ 23,319,106	\$ 23,889,535	\$ 24,460,196
PATIENT ACCOUNTS RECEIVABLE - NET	24,620,464	25,805,879	26,583,569	27,371,258	28,046,035	29,046,518	29,576,829	30,078,511	30,470,006	30,894,147	31,187,108
OTHER RECEIVABLES	8,738,738	8,913,513	9,091,783	9,273,619	9,459,091	9,648,273	9,841,238	10,038,063	10,238,824	10,443,601	10,652,473
GO BOND RECEIVABLES	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820	276,820
ASSETS LIMITED OR RESTRICTED	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732	8,223,732
INVENTORIES	3,819,706	4,161,793	4,287,214	4,414,247	4,523,070	4,684,421	4,769,946	4,850,854	4,913,991	4,982,394	5,029,640
PREPAID EXPENSES & DEPOSITS	2,120,557	2,212,602	2,256,854	2,301,991	2,348,031	2,394,991	2,442,891	2,491,749	2,541,584	2,592,415	2,644,264
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	11,808,060	15,533,060	13,008,060	13,008,060	13,008,060	13,008,060	500,000	500,000	500,000	500,000	500,000
TOTAL CURRENT ASSETS	142,341,236	84,017,522	83,227,700	85,372,125	86,916,808	88,859,380	77,847,293	79,226,328	80,484,063	81,802,643	82,974,233
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	74,384,021	105,021,077	61,986,120	108,315,244	85,591,140	75,713,050	107,691,645	108,919,185	93,979,482	89,597,900	98,294,828
MUNICIPAL LEASE AND NEW FUNDS FROM DEBT	-	-	100,000,000	-	-	30,000,000	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531
TOTAL BOND TRUSTEE 2015	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169
TOTAL BOND TRUSTEE GO BOND	5,764	5,764									
GO BOND TAX REVENUE FUND	3,951,201	3,601,841	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390
DIAGNOSTIC IMAGING FUND	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
DONOR RESTRICTED FUND	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
WORKERS COMPENSATION FUND	18,642	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	81,166,553	111,455,607	168,620,936	115,151,885	92,656,781	113,010,441	115,238,286	116,735,100	102,084,747	97,998,184	107,008,143
LESS CURRENT PORTION	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)	(8,223,732)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	72,942,821	103,231,875	160,397,204	106,928,153	84,433,049	104,786,709	107,014,554	108,511,368	93,861,015	89,774,452	98,784,411
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(1,757,352)	(2,477,352)	(3,077,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)	(3,377,352)
PROPERTY HELD FOR FUTURE EXPANSION	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072	909,072
PROPERTY & EQUIPMENT, CIP NET	173,746,492	196,432,942	255,346,914	315,736,916	346,668,039	366,279,023	384,018,557	389,942,001	409,712,092	415,296,258	403,545,720
TOTAL ASSETS	388,182,269	382,114,059	496,803,537	505,568,914	515,549,616	557,456,831	566,412,124	575,211,417	581,588,891	584,405,074	582,836,083
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	349,095	310,307	271,518	232,730	193,941	155,153	116,364	77,576	38,787	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DE	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	5,129,717	4,845,257	4,560,797	4,276,337	3,991,877	3,707,417	3,422,957	3,138,497	2,854,037	2,569,577	2,285,117
GO BOND DEFERRED FINANCING COSTS	500,429	472,579	444,729	416,879	389,029	361,179	333,329	305,479	277,629	249,779	221,929
DEFERRED FINANCING COSTS	149,798	137,306	124,814	112,322	99,830	87,338	74,846	62,354	49,862	37,370	24,878
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 7,396,354	\$ 7,032,764	\$ 6,669,173	\$ 6,305,583	\$ 5,941,992	\$ 5,578,402	\$ 5,214,811	\$ 4,851,221	\$ 4,487,630	\$ 4,124,041	\$ 3,799,239
TOTAL ASSETS	\$ 395,578,623	\$ 389,146,823	\$ 503,472,710	\$ 511,874,497	\$ 521,491,608	\$ 563,035,233	\$ 571,626,935	\$ 580,062,637	\$ 586,076,520	\$ 588,529,114	\$ 586,635,322

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 8,110,859	9,445,062	\$ 9,749,834	\$ 10,251,199	\$ 10,515,985	\$ 10,788,282	\$ 11,107,919	\$ 11,383,299	\$ 11,659,553	\$ 11,944,767	\$ 12,230,098
ACCRUED PAYROLL & RELATED COSTS	13,588,785	13,860,560	14,207,074	15,097,577	15,550,504	16,017,019	16,497,530	16,992,456	17,502,230	18,027,297	18,568,115
INTEREST PAYABLE	418,452	388,619	691,144	653,458	614,490	674,192	630,756	585,821	539,333	491,234	441,466
INTEREST PAYABLE GO BOND	1,691,316	1,656,841	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	22,474,650	1,302,491	1,302,491	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
HEALTH INSURANCE PLAN	2,311,155	2,342,173	2,444,608	2,597,837	2,675,772	2,756,045	2,838,726	2,923,888	3,011,605	3,101,953	3,195,011
WORKERS COMPENSATION PLAN	2,173,244	2,432,716	2,590,350	2,752,714	2,835,296	2,920,354	3,007,965	3,098,204	3,191,150	3,286,885	3,385,491
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,362,793	1,430,933	1,459,551	1,488,742	1,518,517	1,548,888	1,579,865	1,611,463	1,643,692	1,676,566	1,710,097
CURRENT MATURITIES OF GO BOND DEBT	1,715,000	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,355,000	3,705,000	4,070,000	4,450,000	4,855,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,777,700	3,899,250	5,785,934	4,978,721	4,428,027	4,850,371	4,478,297	4,645,705	4,819,534	5,000,189	5,067,646
TOTAL CURRENT LIABILITIES	57,623,954	38,703,643	42,038,877	43,029,965	43,577,305	45,225,617	46,060,773	47,429,826	48,845,436	50,302,249	51,684,315
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	27,898,821	23,999,571	118,213,637	113,234,916	108,806,889	133,956,519	129,478,222	124,832,517	120,012,983	115,012,795	109,945,149
GO BOND DEBT NET OF CURRENT MATURITIES	97,561,123	95,926,430	94,002,948	91,795,677	89,259,619	86,384,771	83,146,136	79,518,712	75,487,499	71,037,499	66,182,499
DERIVATIVE INSTRUMENT LIABILITY	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315	1,267,315
TOTAL LIABILITIES	184,351,213	159,896,959	255,522,777	249,327,873	242,911,128	266,834,222	259,952,446	253,048,370	245,613,234	237,619,858	229,079,278
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	210,089,528	228,111,982	246,812,050	261,408,741	277,442,598	295,063,129	310,536,607	325,876,385	339,325,404	349,771,374	356,418,162
RESTRICTED	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
TOTAL NET POSITION	\$ 211,227,410	\$ 229,249,864	\$ 247,949,932	\$ 262,546,623	\$ 278,580,480	\$ 296,201,011	\$ 311,674,489	\$ 327,014,267	\$ 340,463,286	\$ 350,909,256	\$ 357,556,044
TOTAL LIABILITIES AND NET POSITION	\$ 395,578,623	\$ 389,146,823	\$ 503,472,710	\$ 511,874,497	\$ 521,491,608	\$ 563,035,233	\$ 571,626,935	\$ 580,062,637	\$ 586,076,520	\$ 588,529,114	\$ 586,635,322

* Amounts included for Days Cash on Hand calculation

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$130 MILLION**

	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31
OPERATING REVENUE											
Total Gross Revenue	\$ 445,996,491	\$ 471,131,847	\$ 497,268,827	\$ 524,915,905	\$ 554,161,749	\$ 591,873,036	\$ 625,010,066	\$ 660,068,967	\$ 697,162,782	\$ 736,411,246	\$ 777,941,178
Gross Revenues - Inpatient											
Daily Hospital Service	38,748,704	40,354,729	41,161,824	41,985,060	42,824,761	43,681,256	44,554,882	45,445,979	46,354,899	47,281,997	48,227,637
Ancillary Service - Inpatient	47,154,463	51,674,157	54,257,865	56,970,758	59,819,296	62,810,261	65,950,774	69,248,313	72,710,728	76,346,265	80,163,578
Total Gross Revenue - Inpatient	85,903,167	92,028,886	95,419,688	98,955,818	102,644,057	106,491,517	110,505,655	114,694,292	119,065,627	123,628,261	128,391,215
Gross Revenue - Outpatient	360,093,324	379,102,961	401,849,139	425,960,087	451,517,692	485,381,519	514,504,410	545,374,675	578,097,155	612,782,985	649,549,964
Total Gross Revenue - Outpatient	360,093,324	379,102,961	401,849,139	425,960,087	451,517,692	485,381,519	514,504,410	545,374,675	578,097,155	612,782,985	649,549,964
Deductions from Revenue:											
Contractual Allowances	197,329,985	210,128,068	226,758,030	245,139,365	265,447,317	291,205,635	316,259,424	343,900,505	373,684,082	405,767,699	440,320,097
Managed Care Reserve	6,000,000	-	-	-	-	-	-	-	-	-	-
Charity Care	15,304,801	16,779,991	18,705,432	19,745,414	21,953,859	23,447,842	26,010,630	27,469,653	30,407,687	32,119,562	35,486,828
Bad Debt	8,699,974	8,745,141	9,230,295	10,268,396	10,840,502	12,170,083	12,851,446	14,232,395	15,032,212	16,614,897	17,551,895
Prior Period Settlements	(500,210)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	226,834,550	235,653,200	254,693,758	275,153,174	298,241,679	326,823,560	355,121,500	385,602,553	419,123,981	454,502,158	493,358,820
Other Operating Revenue	12,485,231	13,825,699	13,963,956	14,103,596	14,244,632	14,387,078	14,530,949	14,676,258	14,823,021	14,971,251	15,120,963
Wellness Neighborhood-RPT, Grants, Donations	1,125,862	1,337,721	1,357,787	1,378,154	1,398,826	1,419,808	1,441,105	1,462,722	1,484,663	1,506,933	1,529,537
TOTAL OPERATING REVENUE	232,773,034	250,642,067	257,896,812	265,244,480	271,563,528	280,856,363	285,860,620	290,605,393	294,346,485	298,387,272	301,232,859
OPERATING EXPENSES											
Salaries, Wages & Benefits	108,227,877	124,145,546	132,189,912	140,475,610	144,689,878	149,030,574	153,501,492	158,106,536	162,849,732	167,735,224	172,767,281
Benefits Workers Compensation	1,276,609	1,429,028	1,521,626	1,617,002	1,665,512	1,715,477	1,766,942	1,819,950	1,874,548	1,930,785	1,988,708
Benefits Medical Insurance	14,924,945	17,097,860	17,845,638	18,964,207	19,533,134	20,119,128	20,722,701	21,344,382	21,984,714	22,644,255	23,323,583
Professional Fees	15,948,212	15,967,145	13,171,488	10,319,918	10,526,316	10,736,842	10,951,579	11,170,611	11,394,023	11,621,903	11,854,342
Supplies	31,834,281	34,685,312	35,730,594	36,789,316	37,696,274	39,041,008	39,753,792	40,428,095	40,954,298	41,524,379	41,918,144
Purchased Services	22,481,684	23,457,521	23,926,671	24,405,205	24,893,309	25,391,175	25,898,999	26,416,979	26,945,318	27,484,225	28,033,909
Other	10,126,651	11,823,778	12,001,135	12,181,152	12,363,869	12,132,712	12,314,703	12,499,423	12,686,915	12,877,218	13,070,377
TOTAL OPERATING EXPENSE	204,820,259	228,606,190	236,387,065	244,752,409	251,368,291	258,166,917	264,910,207	271,785,976	278,689,548	285,817,990	292,956,344
NET OPERATING REV(EXP) EBIDA	\$ 27,952,775	\$ 22,035,877	\$ 21,509,747	\$ 20,492,071	\$ 20,195,237	\$ 22,689,446	\$ 20,950,413	\$ 18,819,417	\$ 15,656,937	\$ 12,569,282	\$ 8,276,515
NON-OPERATING REVENUE											
District and County Taxes	7,661,548	7,974,109	8,279,957	8,596,911	8,925,366	9,265,731	9,618,428	9,983,895	10,362,585	10,754,969	11,161,532
District and County Taxes - GO Bond	5,008,220	5,034,427	5,428,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,499,289	6,710,882	6,933,109
Interest Income	721,003	570,917	619,556	611,143	1,932,265	2,132,462	2,432,240	3,897,224	4,609,002	4,105,451	3,972,060
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	636,877	1,638,773	1,802,650	1,982,915	2,181,207	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328
Gain/(Loss)	(691,992)	(720,000)	(600,000)	(300,000)	(150,000)	-	-	-	-	-	-
COVID-19 Emergency Funds	178,483	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,651,856)	(13,968,575)	(14,247,947)	(14,532,905)	(15,259,551)	(17,548,483)	(17,899,453)	(18,257,442)	(18,622,591)	(18,995,043)	(19,374,944)
Interest Expense	(1,309,030)	(1,223,647)	(858,896)	(4,693,445)	(4,520,668)	(4,347,952)	(5,382,478)	(5,207,644)	(5,026,242)	(4,838,016)	(4,642,703)
Interest Expense - GO Bond	(3,476,836)	(3,319,427)	(3,233,106)	(3,146,627)	(3,027,598)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)
TOTAL NON-OPERATING REVENUE	(4,923,583)	(4,013,423)	(2,809,679)	(5,895,381)	(4,161,381)	(5,068,914)	(5,476,935)	(3,479,640)	(2,207,918)	(2,123,312)	(1,629,727)
EXCESS REVENUE(EXPENSE)	\$ 23,029,192	\$ 18,022,454	\$ 18,700,068	\$ 14,596,691	\$ 16,033,856	\$ 17,620,532	\$ 15,473,478	\$ 15,339,777	\$ 13,449,020	\$ 10,445,970	\$ 6,646,788
PREVIOUS PROJECTIONS FROM FY21 BUDGET	\$ 12,768,167	\$ 15,716,392	\$ 14,576,259	\$ 17,598,180	\$ 18,063,227	\$ 17,404,922	\$ 16,688,887	\$ 15,442,095	\$ 13,492,133	\$ 10,982,049	
CURRENT PROJECTIONS VS PREVIOUS	\$ 20,000,596	\$ 2,306,062	\$ 4,123,809	\$ (3,001,489)	\$ (2,029,371)	\$ 215,610	\$ (1,215,409)	\$ (102,318)	\$ (43,113)	\$ (536,079)	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31
RETURN ON GROSS REVENUE EBIDA	6.3%	4.7%	4.3%	3.9%	3.6%	3.8%	3.4%	2.9%	2.2%	1.7%	1.1%
RETURN ON EQUITY	17.0%	8.5%	8.2%	5.9%	6.1%	6.3%	5.2%	4.9%	4.1%	3.1%	1.9%
RETURN ON EQUITY (excluding donations)	16.5%	7.8%	7.4%	5.1%	5.3%	5.5%	4.4%	4.2%	3.4%	2.4%	1.2%
INPATIENT REV AS A % OF GROSS REV	19.3%	19.5%	19.2%	18.9%	18.5%	18.0%	17.7%	17.4%	17.1%	16.8%	16.5%
OUTPATIENT REV AS A % OF GROSS REV	80.7%	80.5%	80.8%	81.1%	81.5%	82.0%	82.3%	82.6%	82.9%	83.2%	83.5%
CONTRACTUAL ADJ AS A % OF GROSS REV	45.6%	44.6%	45.6%	46.7%	47.9%	49.2%	50.6%	52.1%	53.6%	55.1%	56.6%
CHARITY CARE AS A % OF GROSS REV	3.4%	3.6%	3.8%	3.8%	4.0%	4.0%	4.2%	4.2%	4.4%	4.4%	4.6%
BAD DEBT AS A % OF GROSS REV	2.0%	1.9%	1.9%	2.0%	2.0%	2.1%	2.1%	2.2%	2.2%	2.3%	2.3%
SALARIES, WAGES & BEN AS A % OF NET REV	46.5%	49.5%	51.3%	53.0%	53.3%	53.1%	53.7%	54.4%	55.3%	56.2%	57.4%
WORKERS COMP AS A % OF NET REV	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%
MEDICAL INSURANCE AS A % OF NET REV	6.4%	6.8%	6.9%	7.1%	7.2%	7.2%	7.2%	7.3%	7.5%	7.6%	7.7%
PROFESSIONAL FEES AS A % OF NET REV	6.9%	6.4%	5.1%	3.9%	3.9%	3.8%	3.8%	3.8%	3.9%	3.9%	3.9%
SUPPLIES AS A % OF NET REV	13.7%	13.8%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%
PURCHASED SVCS AS A % OF NET REV	9.7%	9.4%	9.3%	9.2%	9.2%	9.0%	9.1%	9.1%	9.2%	9.2%	9.3%
OTHER AS A % OF NET REV	4.4%	4.7%	4.7%	4.6%	4.6%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED FYE 2021		BUDGET FYE 2022	PROJECTED FYE 2023	PROJECTED FYE 2024	PROJECTED FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031
Net Operating Rev/(Exp) - EBIDA	\$ 27,952,775		\$ 22,035,877	\$ 21,509,747	\$ 20,492,071	\$ 20,195,237	\$ 22,689,446	\$ 20,950,413	\$ 18,819,417	\$ 15,656,937	\$ 12,569,282	\$ 8,276,515
Interest Income	603,588		509,726	607,396	613,247	1,601,984	2,082,413	2,357,296	3,530,978	4,431,058	4,231,339	4,005,408
Property Tax Revenue	8,178,976		8,320,000	8,383,145	8,565,216	8,892,521	9,231,694	9,583,158	9,947,348	10,324,716	10,715,731	11,120,875
Donations	553,731		1,320,000	1,786,263	1,964,889	2,161,378	2,377,515	2,399,328	2,399,328	2,399,328	2,399,328	2,399,328
Emergency Funds	178,483		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,748,643)		(5,016,439)	(5,015,432)	(6,873,869)	(6,145,524)	(6,136,730)	(5,857,218)	(5,306,684)	(5,297,352)	(5,287,833)	(5,267,727)
Property Purchase Agreement	(744,267)		(811,927)	(811,927)	(811,927)	(811,927)	(811,927)	(541,285)	-	-	-	-
Municipal Lease	(1,574,217)		(1,717,326)	(1,717,326)	(719,725)	-	-	-	-	-	-	-
Copier Lease	(59,375)		(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)
2017 VR Revenue Bond	(862,705)		(778,177)	(777,170)	(768,717)	(760,096)	(751,302)	(742,432)	(733,183)	(723,851)	(714,332)	(694,226)
2015 Revenue Bond	(1,508,080)		(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)
New Debt	-		-	-	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)
Physician Recruitment	(172,500)		(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)
Investment in Capital												
Equipment	(2,459,903)		(6,619,450)	(3,870,614)	(1,754,300)	(4,643,696)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Debt Reimbursement	2,354,714		-	100,000,000	-	-	30,000,000	-	-	-	-	-
IT/EMR/Business Systems	(347,346)		(1,315,027)	(1,311,527)	(1,305,000)	(1,417,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Building Projects/Properties	(9,395,238)		(29,614,464)	(64,450,868)	(72,301,988)	(40,322,750)	(32,760,995)	(32,993,491)	(21,335,702)	(35,756,274)	(22,290,000)	(5,270,000)
Change in Accounts Receivable	6,753,539	N1	(2,149,377)	(777,690)	(787,689)	(674,777)	(1,000,483)	(530,311)	(501,682)	(391,495)	(424,141)	(292,961)
Change in Settlement Accounts	3,057,070	N2	(22,397,159)	2,525,000	(102,491)	-	-	12,508,060	-	-	-	-
Change in Other Assets	(1,376,120)	N3	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)
Change in Other Liabilities	(1,667,703)	N4	(893,000)	909,167	1,541,770	878,093	903,644	920,633	945,298	965,885	995,142	1,016,151
Change in Cash Balance	29,465,423		(38,539,313)	57,574,587	(52,668,145)	(22,194,534)	20,666,505	2,617,867	1,778,301	(14,387,196)	(3,811,153)	9,267,589
Beginning Unrestricted Cash	132,985,091		162,450,514	123,911,201	181,485,788	128,817,643	106,623,110	127,289,615	129,907,482	131,685,783	117,298,588	113,487,434
Ending Unrestricted Cash	162,450,514		123,911,201	181,485,788	128,817,643	106,623,110	127,289,615	129,907,482	131,685,783	117,298,588	113,487,434	122,755,024
Operating Cash	143,778,355		123,911,201	181,485,788	128,817,643	106,623,110	127,289,615	129,907,482	131,685,783	117,298,588	113,487,434	122,755,024
Medicare Accelerated Payments	18,672,159		-	-	-	-	-	-	-	-	-	-
Expense Per Day	573,648		629,671	649,989	683,413	701,066	719,219	740,528	758,887	777,304	796,318	815,340
Days Cash On Hand	283		197	279	188	152	177	175	174	151	143	151
Days Cash On Hand - Operating Cash Only	251		197									

Footnotes:

- N1 - Change in Accounts Receivable reflects the 30 day delay in collections.
- N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.
- N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.
- N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

	Trend	Standard & Poor's Stand-Alone All Hospitals Median Ratios							Comparatives for Tahoe Forest Hospital District			
		BBB-	BBB	BBB+	A-	A	A+	AA-	AA+	BBB- Good	Better	AA+ Best
EBIDA Margin	↑	6.6%	8.6%	8.4%	10.0%	10.6%	12.7%	14.2%	14.5%	6.6%	10.8%	14.5%
Operating EBIDA Margin	↑	5.3%	6.8%	7.9%	8.4%	8.4%	11.0%	11.0%	11.7%	5.3%	8.9%	11.7%
Operating Margin	↑	-0.2%	-0.4%	1.5%	2.2%	1.5%	4.1%	4.3%	5.6%	-0.2%	2.2%	5.6%
Excess Margin	↑	0.3%	1.6%	3.0%	4.0%	4.2%	6.4%	7.9%	8.5%	0.3%	4.5%	8.5%
Days' Cash on Hand	↑	132.4	168.0	173.4	237.1	245.5	311.0	319.9	420.2	132.4	242.5	420.2
Days in Accounts Receivable	↓	48.0	45.0	50.4	47.5	42.8	47.9	51.0	50.6	48.0	47.4	50.6
L-T Debt to Capital	↓	43.9%	30.1%	29.2%	26.9%	27.4%	19.9%	22.0%	19.2%	43.9%	25.9%	19.2%
MADS Coverage Ratio (x)	↑	2.2	2.5	3.0	3.7	4.1	5.7	7.3	7.8	2.2	4.4	7.8
Unrestricted Cash to Debt	↑	88.7%	172.5%	141.6%	196.1%	184.8%	273.7%	254.2%	359.5%	88.7%	203.8%	359.5%

U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2019 vs. 2018 - August 19, 2020

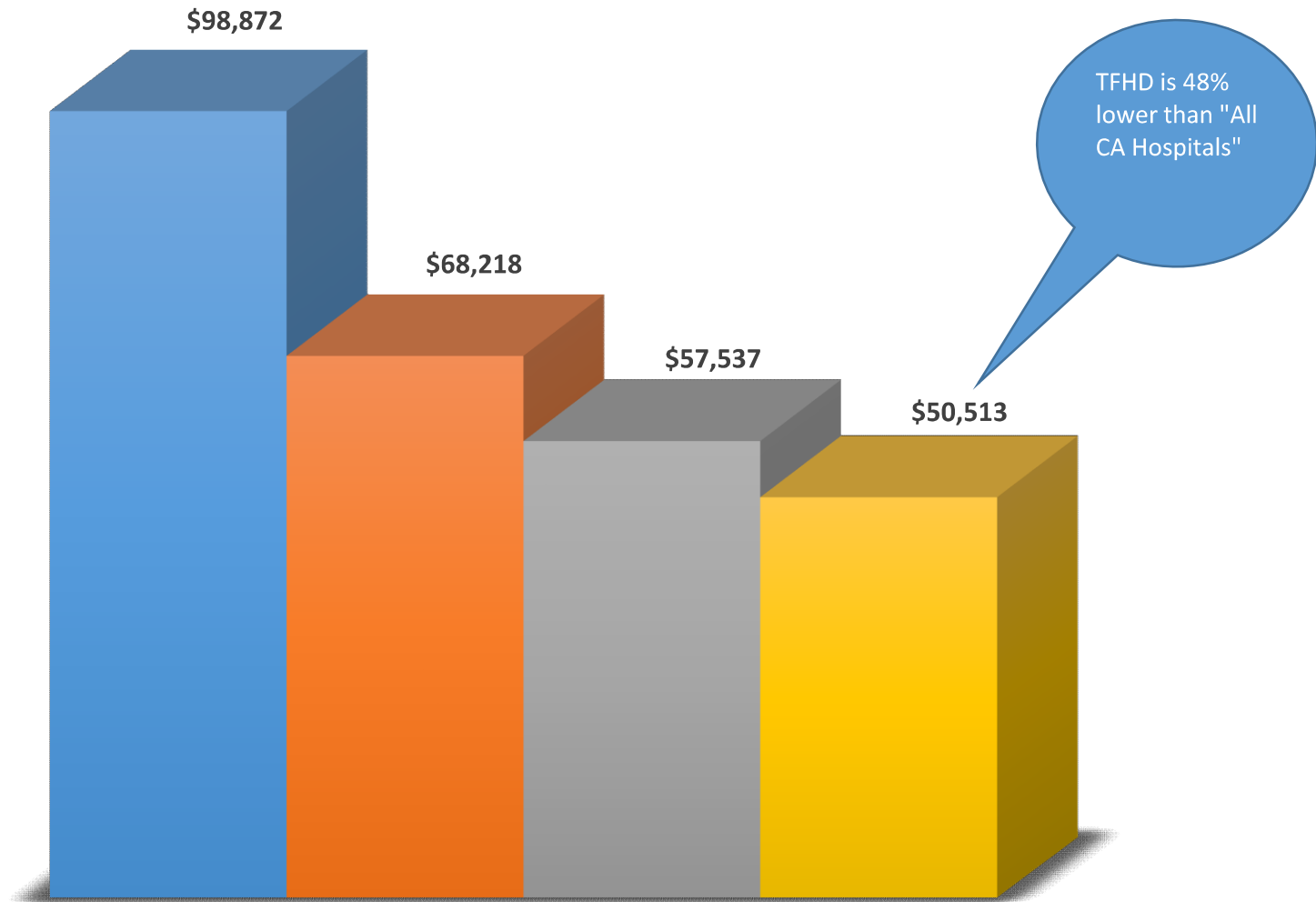
Ratio	Calculation, Definition, and Meaning	Trend
EBIDA Margin	<p>Net income before interest, depreciation, and amortization expense / total operating revenue</p> <p>Measures total cash flow before financial costs (interest). Example: A 7% EBIDA means that each dollar of total operating revenue generates roughly \$.07 in cash flow before any interest expense is paid.</p>	Up
Operating EBIDA Margin	<p>Operating income (income from operations) before interest, depreciation and amortization / total operating revenue</p> <p>Measures operating cash flow before financial costs (interest).</p>	Up
Operating Margin	<p>Operating income / total operating revenue</p> <p>Measures operating profitability. Example: A Margin of 2% means that each dollar of operating revenue generates \$.02 in profits. Typically is a better measure of the sustainable profitability of an organization.</p>	Up
Excess Margin	<p>Net income / total operating revenue</p> <p>Measures overall profitability.</p>	Up
Days' Cash on Hand	<p>Unrestricted cash reserves / [(operating expense minus depreciation and amortization expense)/365]</p> <p>Measures the number of days the organization could continue to pay its average daily cash obligations without new cash resources becoming available.</p>	Up
Days in Accounts Receivable	<p>Net patient accounts receivable / net patient revenue</p> <p>Measures the average time an organization takes to collect its receivables. The quicker receivables are converted into cash, the more liquid the organization is.</p>	Down
L-T Debt to Capital	<p>Long-term debt / (unrestricted net assets+long-term debt)</p> <p>Ratio measures the proportion of debt financing in a business's permanent (long-term) financing mix. This ratio best measures a business's true capital structure.</p>	Down
MADS Coverage Ratio (x)	<p>Net available for debt service (EBIDA) / maximum annual debt service</p> <p>Measures the number of dollars of cash flow available to make the maximum existing debt payment per dollar of debt expense (principal and interest). This ratio recognizes that (1) cash flow pays the bills and (2) debt expense includes principal repayments as well as interest expense.</p>	Up
Unrestricted Cash to Debt	<p>Unrestricted cash reserves / long-term debt</p> <p>Measures the ability of current cash and near-cash holdings to meet a business's debt obligations.</p>	Up

PROFESSIONAL FEES PAID ANALYSIS														
SUB ACCT & DETAIL	FY 2016 TOTAL	% OF TOTAL PRO FEES	FY 2017 TOTAL	% OF TOTAL PRO FEES	FY 2018 TOTAL	% OF TOTAL PRO FEES	FY 2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES	PROJECTED FY 2021 TOTAL	% OF TOTAL PRO FEES	FY 2022 BUDGET	% OF TOTAL PRO FEES
320 - Physician Fees	\$ 11,965,442.21	60.8%	\$ 15,342,915.03	67.8%	\$ 16,869,634.60	69.5%	\$ 19,960,679.49	72.2%	\$ 11,791,084.14	59.4%	\$ 7,982,303.93	40.2%	\$ 7,567,975.00	38.1%
Medical Director Fees	\$ 501,633.87	2.5%	\$ 467,017.48	2.1%	\$ 362,835.69	1.5%	\$ 589,038.96	2.1%	\$ 142,133.35	0.7%	\$ 50,487.00	0.3%	\$ 44,904.00	0.2%
Medicine Call	\$ 1,283,566.56	6.5%	\$ 1,544,576.12	6.8%	\$ 1,238,658.56	5.1%	\$ 1,188,229.01	4.3%	\$ 693,423.50	3.5%	\$ 607,810.37	3.1%	\$ 689,200.00	3.5%
Hospitalists Fees	\$ 725,750.68	3.7%	\$ 903,196.42	4.0%	\$ 1,048,715.78	4.3%	\$ 1,189,589.47	4.3%	\$ 650,830.13	3.3%	\$ 380,481.81	1.9%	\$ 287,416.00	1.4%
Anesthesia Guarantee	\$ 1,135,091.07	5.8%	\$ 1,194,970.27	5.3%	\$ 1,252,715.53	5.2%	\$ 1,207,103.56	4.4%	\$ 2,096,271.40	10.6%	\$ 1,977,623.10	10.0%	\$ 1,107,548.00	5.6%
Physician Fees	\$ 54,141.32	0.3%	\$ 280.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Multi-specialty Clinic Physician Fees	\$ 6,136,630.95	31.2%	\$ 9,149,552.20	40.4%	\$ 10,859,223.99	44.7%	\$ 13,558,080.07	49.1%	\$ 6,021,022.88	30.3%	\$ 2,900,837.15	14.6%	\$ 3,453,642.00	17.4%
Residency Program Fees	\$ 43,729.71	0.2%	\$ 31,373.50	0.1%	\$ -	0.0%	\$ 19,042.50	0.1%	\$ 13,984.50	0.1%	\$ -	0.0%	\$ -	0.0%
RNFA Fees	\$ 19,200.00	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Medical Staff Chair Fees	\$ 85,477.06	0.4%	\$ 76,016.50	0.3%	\$ 67,631.25	0.3%	\$ 63,450.00	0.2%	\$ 33,100.00	0.2%	\$ 37,233.34	0.2%	\$ 76,400.00	0.4%
Med Staff Chairs - Wellness Neighborhood	\$ 6,383.33	0.0%	\$ 2,851.22	0.0%	\$ 9,177.03	0.0%	\$ 11,196.39	0.0%	\$ 1,462.40	0.0%	\$ 300.00	0.0%	\$ 1,800.00	0.0%
Radiology Guarantee	\$ 242,814.74	1.2%	\$ 285,577.77	1.3%	\$ 233,702.97	1.0%	\$ 388,693.02	1.4%	\$ 475,627.40	2.4%	\$ 352,611.79	1.8%	\$ -	0.0%
Medical Prime	\$ 29,298.00	0.1%	\$ 350.00	0.0%	\$ 29,125.50	0.1%	\$ -	0.0%	\$ -	0.0%	\$ 800.00	0.0%	\$ -	0.0%
Health Info Technology	\$ -	0.0%	\$ -	0.0%	\$ 102,872.50	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Sleep Medicine Clinic IVCH	\$ 174,281.45	0.9%	\$ 154,306.76	0.7%	\$ 136,230.39	0.6%	\$ 180,092.41	0.7%	\$ 83,148.45	0.4%	\$ 89,754.28	0.5%	\$ -	0.0%
Laboratory	\$ 68,569.72	0.3%	\$ 72,803.04	0.3%	\$ 64,555.16	0.3%	\$ 101,481.27	0.4%	\$ 119,416.83	0.6%	\$ 119,414.32	0.6%	\$ 144,865.00	0.7%
Vituity IVCH	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,762,200.00	8.9%
North Tahoe Emergency IVCH	\$ 1,458,873.75	7.4%	\$ 1,460,043.75	6.5%	\$ 1,464,190.25	6.0%	\$ 1,464,682.83	5.3%	\$ 1,460,663.30	7.4%	\$ 1,464,950.77	7.4%	\$ -	0.0%
321 - Therapist Fees	\$ 4,061,726.03	20.6%	\$ 4,343,390.31	19.2%	\$ 4,756,294.82	19.6%	\$ 5,393,393.38	19.5%	\$ 5,290,641.47	26.7%	\$ 5,862,803.27	29.5%	\$ 6,045,575.00	30.5%
Cancer Center (Exercise for Energy)	\$ 30,776.20	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cancer Center (Therapist Fees)	\$ 82,178.88	0.4%	\$ 67,445.50	0.3%	\$ 65,155.44	0.3%	\$ 68,890.06	0.2%	\$ 55,673.00	0.3%	\$ 10,942.00	0.1%	\$ -	0.0%
Home Health/Hospice Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 303,285.90	1.1%	\$ 279,470.80	1.4%	\$ 281,060.97	1.4%	\$ 288,499.00	1.5%
Occupational Therapy	\$ 630,952.71	3.2%	\$ 857,025.88	3.8%	\$ 690,302.00	2.8%	\$ 697,700.88	2.5%	\$ 729,431.52	3.7%	\$ 889,755.39	4.5%	\$ 887,404.00	4.5%
Physical Therapy	\$ 3,229,893.48	16.4%	\$ 3,356,455.95	14.8%	\$ 3,928,734.09	16.2%	\$ 4,198,993.81	15.2%	\$ 4,062,993.93	20.5%	\$ 4,448,565.26	22.4%	\$ 4,603,521.00	23.2%
Speech Therapy	\$ 87,924.76	0.4%	\$ 62,462.98	0.3%	\$ 72,083.29	0.3%	\$ 124,522.73	0.5%	\$ 163,072.22	0.8%	\$ 232,479.65	1.2%	\$ 266,151.00	1.3%
323 - Legal Fees	\$ 1,136,768.84	5.8%	\$ 700,348.39	3.1%	\$ 428,923.60	1.8%	\$ 451,979.01	1.6%	\$ 342,879.10	1.7%	\$ 544,059.39	2.7%	\$ 739,000.00	3.7%
American Arbitrations	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 15,000.00	0.1%
Andy Werking	\$ 1,300.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
BDO USA LLO	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 7,712.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Beta Healthcare Group RMS	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 855.00	0.0%	\$ -	0.0%	\$ 3,819.59	0.0%	\$ -	0.0%
Brooke Barnum-Roberts	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 21,700.00	0.1%	\$ 28,680.00	0.1%	\$ 13,960.00	0.1%	\$ 35,000.00	0.2%
Colantuono, Highsmith, Whatley-District	\$ 75,446.93	0.4%	\$ 137,693.08	0.6%	\$ 36,543.34	0.2%	\$ 31,516.82	0.1%	\$ 40,254.94	0.2%	\$ 50,984.40	0.3%	\$ 24,000.00	0.1%
Colantuono, Highsmith, Whatley-Board	\$ 34,636.43	0.2%	\$ 14,465.00	0.1%	\$ 22,192.50	0.1%	\$ 25,836.55	0.1%	\$ 29,779.24	0.2%	\$ 28,745.00	0.1%	\$ 30,000.00	0.2%
Colantuono, Highsmith, Whatley-TIRHR	\$ 1,925.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 139.50	0.0%	\$ -	0.0%
Colantuono, Highsmith, Whatley-Truckee Surgery Center	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,631.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Davis, Wright, Tremaine	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 5,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
ECG Management - Corp Compliance	\$ 127,254.64	0.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,450.00	0.0%	\$ -	0.0%
Foley & Lardner	\$ 22,192.72	0.1%	\$ 1,532.29	0.0%	\$ 1,221.18	0.0%	\$ (5,000.00)	0.0%	\$ 422.10	0.0%	\$ -	0.0%	\$ -	0.0%
Foley & Lardner - TIRHR	\$ 3,080.00	0.0%	\$ 2,664.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Gordon, Rees, Scully, Mansukhani LLP	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,547.00	0.0%	\$ 11,452.75	0.1%	\$ -	0.0%	\$ 8,500.00	0.1%
Hooper, Lundy, & Bookman	\$ 376,735.38	1.9%	\$ 175,633.70	0.8%	\$ 78,406.67	0.3%	\$ 117,604.93	0.4%	\$ 32,485.00	0.2%	\$ 181,363.46	0.9%	\$ 210,000.00	1.1%
Hooper, Lundy, & Bookman - Corp Compliance	\$ 266,613.50	1.4%	\$ 94,114.00	0.4%	\$ 65,156.77	0.3%	\$ 1,349.00	0.0%	\$ 896.50	0.0%	\$ 19,466.50	0.1%	\$ 2,000.00	0.0%
Judicate West	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 2,700.00	0.0%	\$ -	0.0%	\$ -	0.0%
King and Spalding	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 250,000.00	1.3%
Legal Fees HR	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ (10,000.00)	0.0%	\$ 16,320.37	0.1%	\$ 3,841.88	0.0%	\$ 15,500.00	0.1%
Litigation Services & Technologies of Nevada	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,375.70	0.0%	\$ -	0.0%	\$ -	0.0%
Littler Medelson, P C	\$ -	0.0%	\$ -	0.0%	\$ 13,017.50	0.1%	\$ (3,740.89)	0.0%	\$ 7,478.00	0.0%	\$ 4,785.00	0.0%	\$ 5,000.00	0.0%
Melendres & Melendres	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 3,150.00	0.0%	\$ 3,295.00	0.0%	\$ 1,155.00	0.0%	\$ 2,500.00	0.0%
Morgan, Lewis, & Bock	\$ 1,900.20	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Porter Simon	\$ 32,135.86	0.2%	\$ 11,390.50	0.1%	\$ 5,835.59	0.0%	\$ 24,734.30	0.1%	\$ 28,483.44	0.1%	\$ 11,834.06	0.1%	\$ 20,000.00	0.1%
Procapio, Cory, Hargreaves	\$ 359.78	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Rybicki & Associates P C	\$ 39,324.42	0.2%	\$ 51,017.90	0.2%	\$ 115,190.47	0.5%	\$ 102,117.35	0.4%	\$ 78,014.03	0.4%	\$ 78,936.61	0.4%	\$ 75,000.00	0.4%
Trucker Huss	\$ 1,350.00	0.0%	\$ 1,080.00	0.0%	\$ 345.00	0.0%	\$ 27,317.50	0.1%	\$ 19,762.50	0.1%	\$ 5,446.66	0.0%	\$ 1,500.00	0.0%
Wilson Sonsini Goodrich - TIRHR	\$ 122,465.60	0.6%	\$ 177,347.02	0.8%	\$ 89,370.70	0.4%	\$ 72,953.75	0.3%	\$ 11,439.40	0.1%	\$ 2,500.00	0.0%	\$ 45,000.00	0.2%
William Portanova	\$ 8,328.75	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%

PROFESSIONAL FEES PAID ANALYSIS														
SUB ACCT & DETAIL	FY 2016 TOTAL	% OF TOTAL PRO FEES	FY 2017 TOTAL	% OF TOTAL PRO FEES	FY 2018 TOTAL	% OF TOTAL PRO FEES	FY 2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES	PROJECTED FY 2021 TOTAL	% OF TOTAL PRO FEES	FY 2022 BUDGET	% OF TOTAL PRO FEES
Other Legal	\$ 21,719.63	0.1%	\$ 33,410.90	0.1%	\$ 1,643.88	0.0%	\$ 25,693.70	0.1%	\$ 29,570.13	0.1%	\$ 135,631.73	0.7%	\$ -	0.0%
325 - Consulting Fees	\$ 2,526,053.69	12.8%	\$ 2,239,921.92	9.9%	\$ 2,218,853.46	9.1%	\$ 1,833,983.27	6.6%	\$ 2,423,194.96	12.2%	\$ 1,639,739.61	8.3%	\$ 1,614,595.00	8.1%
Board of Directors	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 118,896.57	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Business Office	\$ -	0.0%	\$ 29,166.69	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Central Scheduling	\$ -	0.0%	\$ -	0.0%	\$ 263,739.29	1.1%	\$ 111,219.70	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cancer Center:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Radiation Oncology Consulting	\$ 1,757.80	0.0%	\$ 7,613.85	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 280,500.00	1.4%	\$ 180,179.42	0.9%	\$ 165,400.00	0.8%
District Matters	\$ 373,072.08	1.9%	\$ 502,837.04	2.2%	\$ 142,762.89	0.6%	\$ 45,921.11	0.2%	\$ 37,327.76	0.2%	\$ 41,879.36	0.2%	\$ 80,000.00	0.4%
Engineering / Facilities	\$ 7,731.33	0.0%	\$ 27,931.92	0.1%	\$ -	0.0%	\$ 2,250.00	0.0%	\$ -	0.0%	\$ 11,155.69	0.1%	\$ -	0.0%
Finance Administration:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Bond Services & Rating Agency Fees	\$ 322,571.75	1.6%	\$ 9,000.00	0.0%	\$ 650.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cost Report, OSHPD, & SCO Reporting - Reimbursement A	\$ 144,082.00	0.7%	\$ 109,301.80	0.5%	\$ 74,024.00	0.3%	\$ 51,451.00	0.2%	\$ 62,142.50	0.3%	\$ 2,250.00	0.0%	\$ 70,000.00	0.4%
ICD-10 and Revenue Cycle	\$ 30,271.69	0.2%	\$ 41,068.20	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Audit / Tax Firm	\$ 75,000.00	0.4%	\$ 85,799.08	0.4%	\$ 78,420.06	0.3%	\$ 90,481.69	0.3%	\$ 95,056.04	0.5%	\$ 138,578.96	0.7%	\$ 81,675.00	0.4%
Strategic / Financial / Market Planning & Analysis	\$ -	0.0%	\$ 4,246.84	0.0%	\$ 71,480.27	0.3%	\$ 63,312.50	0.2%	\$ -	0.0%	\$ (5,000.00)	0.0%	\$ -	0.0%
Foundations	\$ 87,537.20	0.4%	\$ 43,385.57	0.2%	\$ 46,648.39	0.2%	\$ 45,941.75	0.2%	\$ 56,793.64	0.3%	\$ 48,062.50	0.2%	\$ 51,320.00	0.3%
Human Resources	\$ 97,826.82	0.5%	\$ 157,650.33	0.7%	\$ 142,755.33	0.6%	\$ 285,264.86	1.0%	\$ 260,258.30	1.3%	\$ 231,877.27	1.2%	\$ 227,360.00	1.1%
Information Systems Conversion	\$ -	0.0%	\$ 159,282.40	0.7%	\$ 416,953.84	1.7%	\$ 291,376.03	1.1%	\$ 474,952.01	2.4%	\$ 8,640.00	0.0%	\$ -	0.0%
Information Technology	\$ 155,511.83	0.8%	\$ 383,742.94	1.7%	\$ 446,415.89	1.8%	\$ 173,635.05	0.6%	\$ 272,274.50	1.4%	\$ 222,612.89	1.1%	\$ 198,000.00	1.0%
Kaufman Hall:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Strategic Planning	\$ 162,943.94	0.8%	\$ 20,158.13	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Orthopedic Business Planning	\$ 84,569.48	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Hospital Advisor/Budget Advisor/Cost Accounting	\$ -	0.0%	\$ -	0.0%	\$ 260,172.76	1.1%	\$ 302,500.00	1.1%	\$ 619,945.00	3.1%	\$ 464,855.00	2.3%	\$ 240,000.00	1.2%
Marketing	\$ -	0.0%	\$ -	0.0%	\$ 8,360.00	0.0%	\$ 5,149.74	0.0%	\$ 54,958.33	0.3%	\$ 93,107.50	0.5%	\$ 262,540.00	1.3%
Medical Staff	\$ 143,162.14	0.7%	\$ -	0.0%	\$ 2,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
MSC/Managed Care	\$ 411,992.01	2.1%	\$ 224,132.38	1.0%	\$ 178,138.29	0.7%	\$ 101,449.34	0.4%	\$ 135,140.15	0.7%	\$ 143,280.35	0.7%	\$ 168,300.00	0.8%
Nursing/Quality Consulting	\$ 61,899.39	0.3%	\$ 11,040.91	0.0%	\$ (215.00)	0.0%	\$ 686.50	0.0%	\$ 400.00	0.0%	\$ -	0.0%	\$ -	0.0%
Pharmacy - Inpatient	\$ -	0.0%	\$ 71,618.21	0.3%	\$ -	0.0%	\$ -	0.0%	\$ 10,680.00	0.1%	\$ 2,500.00	0.0%	\$ 25,000.00	0.1%
Physician Recruitment	\$ -	0.0%	\$ 165,190.40	0.7%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
PRIME Program	\$ -	0.0%	\$ 84,103.00	0.4%	\$ (368.07)	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Program Analysis / Development	\$ 77,565.40	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Retail Pharmacy	\$ 22,594.69	0.1%	\$ 8,392.92	0.0%	\$ 8,412.02	0.0%	\$ 30,093.00	0.1%	\$ 6,050.67	0.0%	\$ 9,161.85	0.0%	\$ 9,000.00	0.0%
Skilled Nursing Facility	\$ -	0.0%	\$ 10,512.00	0.0%	\$ 10,512.00	0.0%	\$ 180.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Tahoe Institute for Rural Health Research	\$ 212,416.24	1.1%	\$ 71,758.14	0.3%	\$ 63,776.92	0.3%	\$ 107,794.39	0.4%	\$ 48,166.99	0.2%	\$ 33,139.84	0.2%	\$ 30,000.00	0.2%
Other Consulting	\$ 34,105.90	0.2%	\$ 9,339.17	0.0%	\$ 4,214.58	0.0%	\$ 113.36	0.0%	\$ 1,082.83	0.0%	\$ 13,458.98	0.1%	\$ 6,000.00	0.0%
GRAND TOTAL TFHS	\$ 19,689,990.77	100.0%	\$ 22,626,575.65	100.0%	\$ 24,273,706.48	100.0%	\$ 27,640,035.15	100.0%	\$ 19,847,799.67	100.0%	\$ 16,028,906.20	80.8%	\$ 15,967,145.00	80.4%

GROSS INPATIENT REVENUE PER DISCHARGE

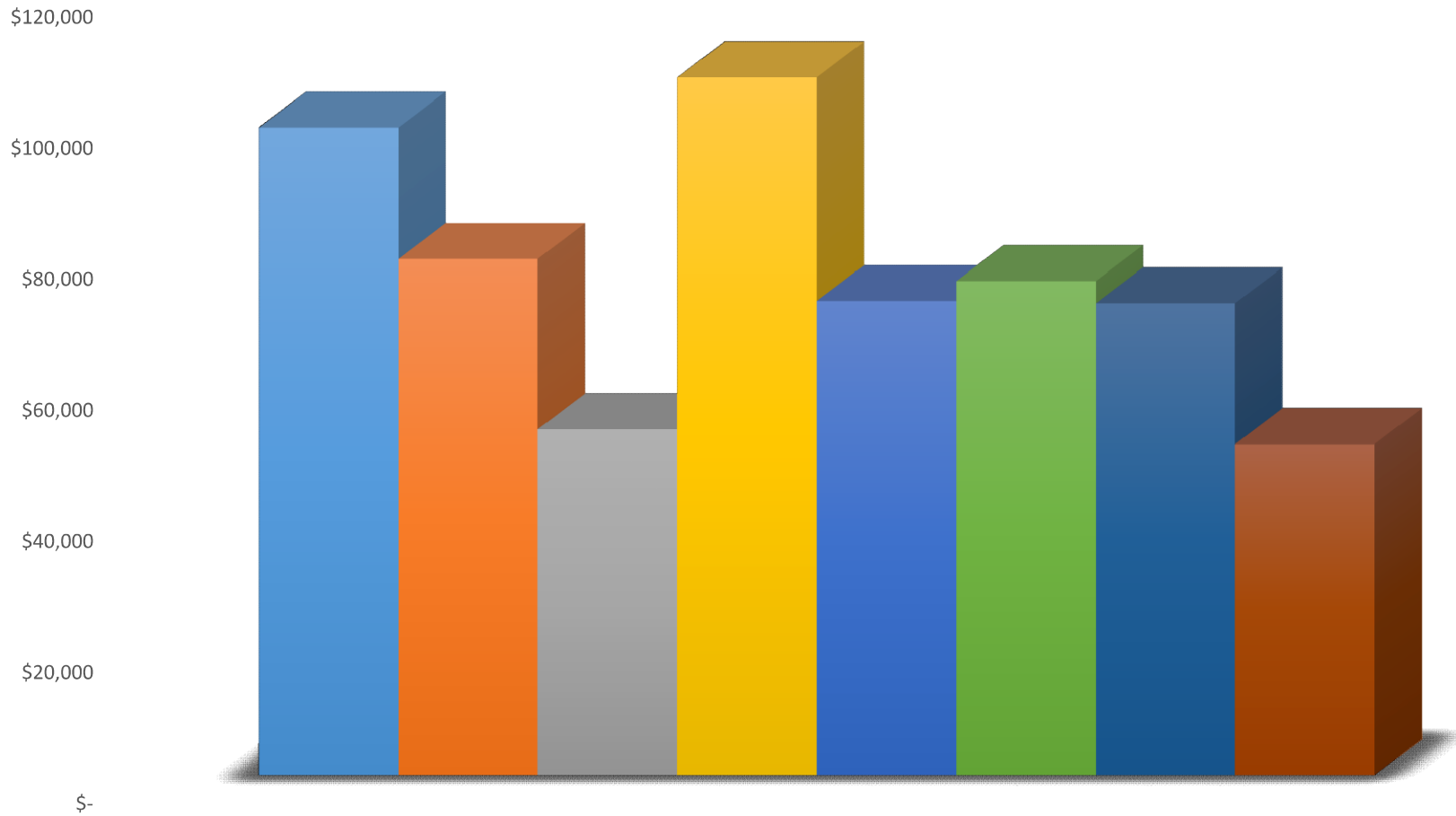
■ All CA Hospitals (309) ■ All CA District Hospitals (34) ■ All CA Rural Hospitals (57) ■ TFHD



SOURCE: 2019 OSHPD Hospital Annual Financial Data Profile - Based on 11-20-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS INPATIENT REVENUE PER DISCHARGE

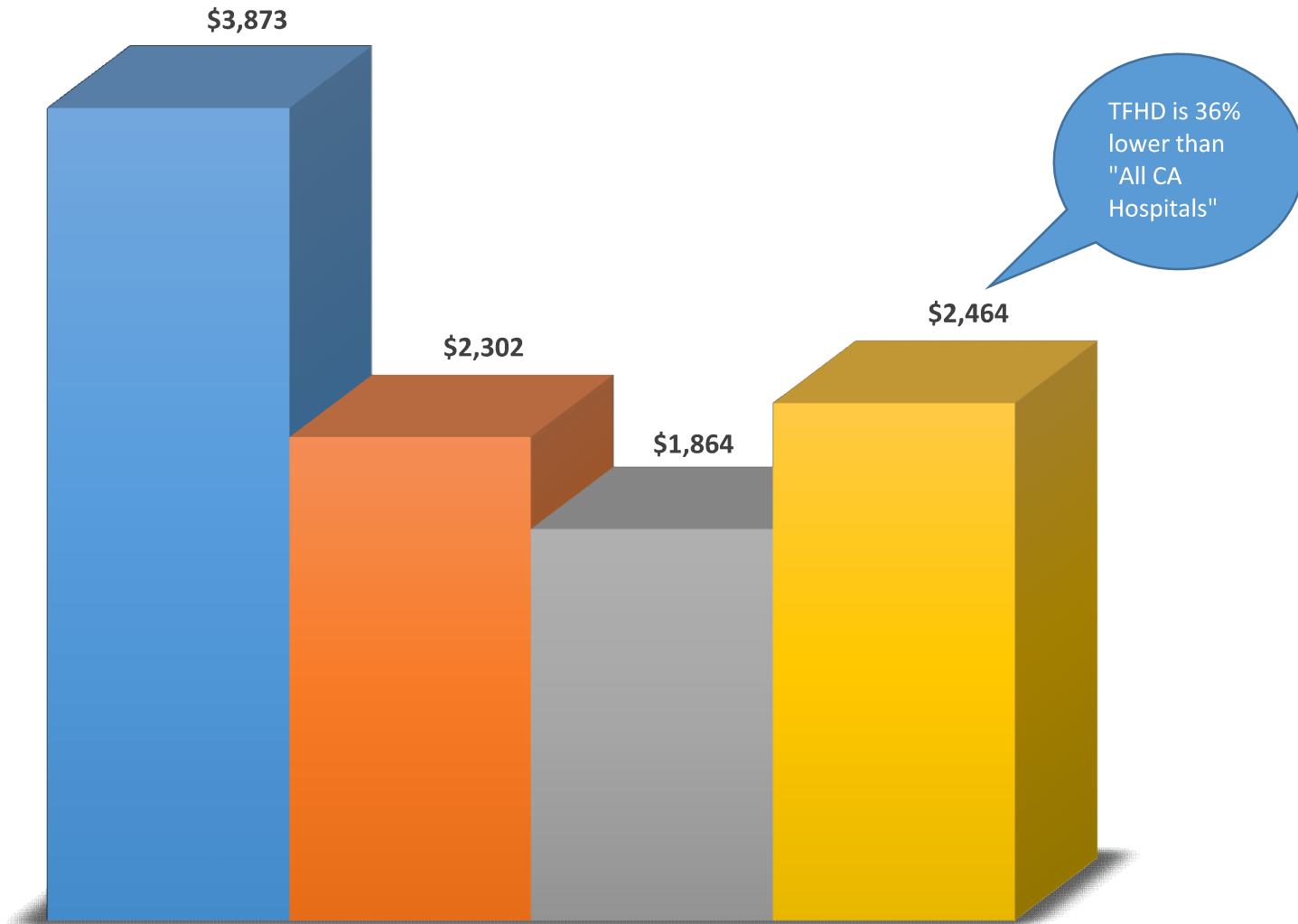
- CA Statewide Average
- Barton Memorial Hospital
- Mammoth Hospital
- Marshall Medical Center
- Sierra Nevada Memorial Hospital
- Sutter Auburn Faith Hospital
- Sutter Roseville Medical Center
- Tahoe Forest Hospital



SOURCE: 2019 OSHPD Hospital Annual Financial Data Profile - Based on 11-20-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

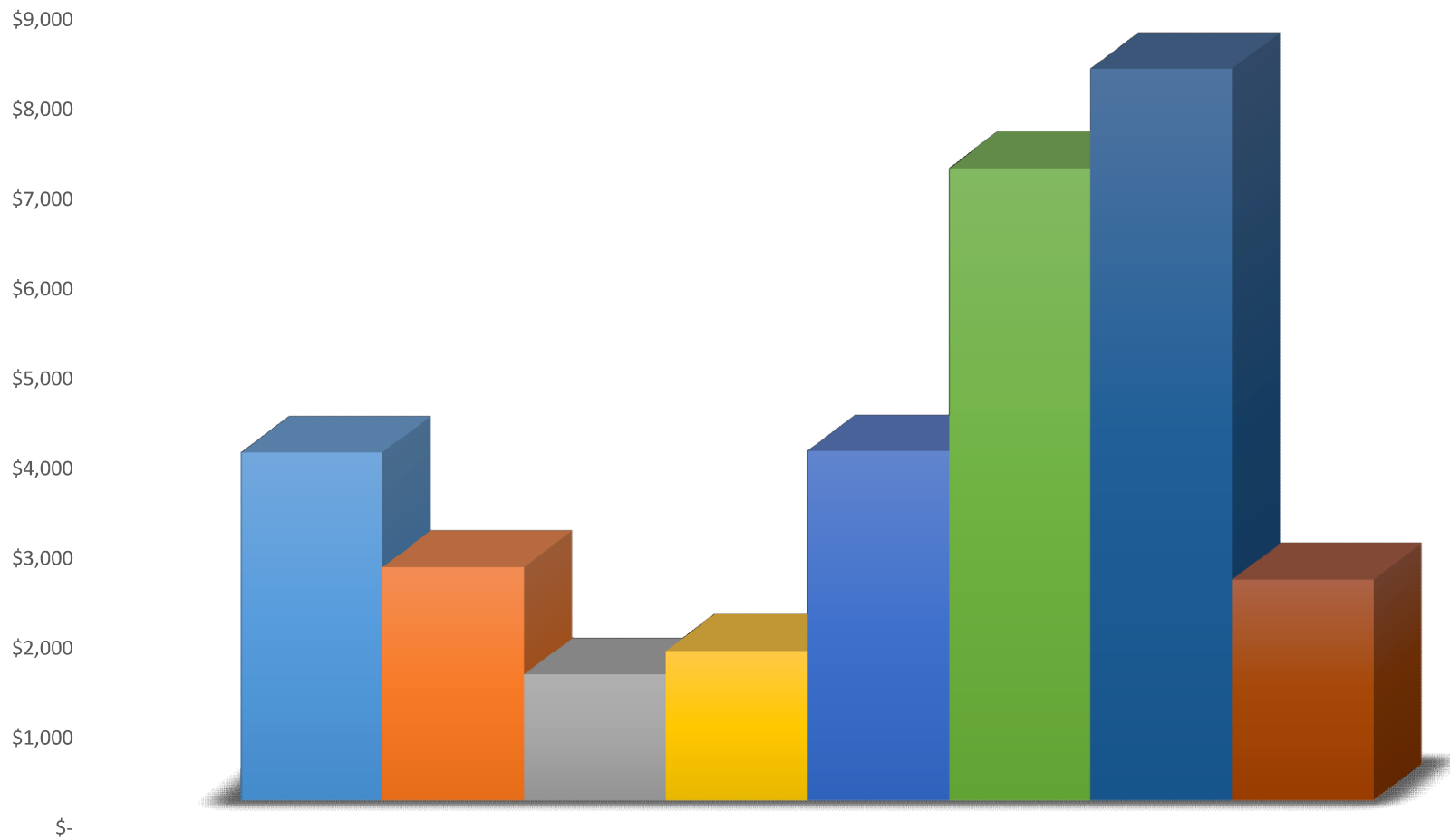
■ All CA Hospitals (309) ■ All CA District Hospitals (34) ■ All CA Rural Hospitals (57) ■ TFHD



SOURCE: 2019 OSHPD Hospital Annual Financial Data Profile - Based on 11-20-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

- CA Statewide Average
- Barton Memorial Hospital
- Mammoth Hospital
- Marshall Medical Center
- Sierra Nevada Memorial Hospital
- Sutter Auburn Faith Hospital
- Sutter Roseville Medical Center
- Tahoe Forest Hospital



SOURCE: 2019 OSHPD Hospital Annual Financial Data Profile - Based on 11-20-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

	Note Reference	CPT Code	Prior To 8/1/2021 TFHD	Rate Increase Effective 8/1/2021 TFHD		Percentile Ranking	Inclusive of TFHD Average Median		CALIFORNIA				4 Hospital Average	% TFHD is Higher or (Lower) than the 4 CA Hospital Average
							Barton Memorial	Sutter Auburn Faith	Marshall Medical	Dignity Sierra Nevada				
Emergency Room		(A)	99281	\$ 401	\$ 421	0%	\$ 549	\$ 519	\$ 601	\$ 436	\$ 738	\$ 521	\$ 574	-26.6%
		(A) (B)	99282	\$ 727	\$ 763	0%	\$ 1,084	\$ 1,163	\$ 1,248	\$ 1,156	\$ 1,169	\$ 1,036	\$ 1,152	-33.8%
		(A) (B)	99283	\$ 1,310	\$ 1,376	0%	\$ 1,819	\$ 1,912	\$ 1,750	\$ 2,077	\$ 2,074	\$ 1,683	\$ 1,896	-27.5%
		(A) (B)	99284	\$ 2,165	\$ 2,273	0%	\$ 3,579	\$ 3,468	\$ 3,607	\$ 3,329	\$ 5,107	\$ 3,363	\$ 3,851	-41.0%
		(A)	99285	\$ 3,184	\$ 3,343	0%	\$ 4,406	\$ 4,540	\$ 5,201	\$ 5,005	\$ 4,076	\$ 5,173	\$ 4,864	-31.3%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 128	\$ 134	25%	\$ 215	\$ 152	\$ 437	\$ 170	\$ 117	\$ 1,152	\$ 469	-71.3%
	Blood Gas Analysis, including O ₂ saturation	(B)	82805	\$ 269	\$ 282	33%	\$ 386	\$ 282	N/A	\$ 785	\$ 92	\$ 761	\$ 546	-48.3%
	Complete Blood Count, automated	(B)	85027	\$ 93	\$ 98	25%	\$ 147	\$ 116	\$ 297	\$ 135	\$ 57	\$ 545	\$ 259	-62.2%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 116	\$ 122	25%	\$ 174	\$ 122	\$ 388	\$ 122	\$ 66	\$ 739	\$ 329	-62.9%
	Comprehensive Metabolic Panel	(B)	80053	\$ 158	\$ 166	0%	\$ 242	\$ 194	\$ 414	\$ 198	\$ 189	\$ 1,690	\$ 623	-73.4%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 105	\$ 110	25%	\$ 159	\$ 120	\$ 326	\$ 130	\$ 71	\$ 583	\$ 278	-60.3%
	Lipid Panel	(B)	80061	\$ 200	\$ 210	25%	\$ 222	\$ 217	\$ 326	\$ 224	\$ 130	\$ 560	\$ 310	-32.2%
	Partial Thromboplastin Time	(B)	85730	\$ 99	\$ 104	25%	\$ 165	\$ 146	\$ 303	\$ 188	\$ 67	\$ 603	\$ 290	-64.2%
	Prothrombin Time	(B)	85610	\$ 65	\$ 68	25%	\$ 91	\$ 73	\$ 160	\$ 77	\$ 57	\$ 469	\$ 191	-64.2%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 250	\$ 263	50%	\$ 230	\$ 224	\$ 330	\$ 185	\$ 142	\$ 776	\$ 358	-26.7%
	Troponin, Quantitative	(B)	84484	\$ 229	\$ 240	25%	\$ 313	\$ 304	\$ 487	\$ 367	\$ 156	\$ 613	\$ 406	-40.7%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 41	\$ 43	0%	\$ 66	\$ 63	\$ 95	\$ 75	\$ 50	\$ 278	\$ 125	-65.4%
Urinalysis, with microscopy	(B)	81000-81001	\$ 49	\$ 51	33%	\$ 54	\$ 51	N/A	\$ 66	\$ 45	\$ 382	\$ 164	-68.7%	
Diagnostic Imaging	Xray - Chest two views	(B)	71020/71046	\$ 405	\$ 425	25%	\$ 509	\$ 468	\$ 841	\$ 511	\$ 258	\$ 686	\$ 574	-25.9%
	Xray - Lower Back - four views	(B)	72110	\$ 737	\$ 774	0%	\$ 1,080	\$ 1,092	\$ 1,347	\$ 837	\$ 1,362	\$ 1,299	\$ 1,211	-36.1%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 4,914	\$ 5,160	0%	\$ 6,317	\$ 6,208	\$ 7,694	\$ 6,376	\$ 6,039	\$ 8,603	\$ 7,178	-28.1%
	Mammography - Screening, Bilateral	(B)	77067	\$ 461	\$ 484	25%	\$ 561	\$ 508	\$ 743	\$ 484	\$ 531	\$ 541	\$ 575	-15.8%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 930	\$ 977	50%	\$ 1,195	\$ 1,135	\$ 1,585	\$ 1,294	\$ 943	\$ 840	\$ 1,160	-15.8%
	US - Abdomen complete	(B)	76700	\$ 930	\$ 977	0%	\$ 1,600	\$ 1,419	\$ 2,584	\$ 1,338	\$ 1,500	\$ 2,087	\$ 1,877	-48.0%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 2,837	\$ 2,979	0%	\$ 4,174	\$ 3,993	\$ 5,731	\$ 4,129	\$ 3,856	\$ 4,611	\$ 4,582	-35.0%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 1,865	\$ 1,958	0%	\$ 3,127	\$ 3,086	\$ 4,376	\$ 3,075	\$ 3,097	\$ 3,984	\$ 3,633	-46.1%
	CT Scan - Abdomen with contrast	(B)	74160	\$ 2,837	\$ 2,979	0%	\$ 4,237	\$ 4,120	\$ 5,731	\$ 3,816	\$ 4,423	\$ 5,669	\$ 4,910	-39.3%
	Room Rates	Intensive Care Unit			\$ 9,322	\$ 9,322	0%	\$ 11,069	\$ 11,052	\$ 12,852	\$ 12,506	\$ 9,597	\$ 12,968	\$ 11,981
Medical/Surgical Unit - Private				\$ 4,549	\$ 4,549	50%	\$ 4,729	\$ 4,471	\$ 5,583	\$ 4,393	\$ 4,389	\$ 4,825	\$ 4,798	-5.2%
Nursery Unit				\$ 1,347	\$ 1,347	0%	\$ 2,255	\$ 1,687	\$ 1,687	N/A	\$ 3,731	\$ 2,789	\$ 2,736	-50.8%
Skilled Nursing Facility				\$ 620	\$ 620	100%	\$ 620	\$ 620	N/A	N/A	N/A	N/A	N/A	N/A
Average of all 25 common outpatient procedures noted by (B) above				\$ 877	\$ 921	0%	\$ 1,301	\$ 1,255	\$ 1,773	\$ 1,246	\$ 1,264	\$ 1,742	\$ 1,506	-38.9%

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
Level 2 - low to moderate severity - minor illness with no lab or x-ray other than a simple strep screen or UTI, abrasions, small cuts with no suturing
Level 3 - moderate severity - labs, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
Level 4 - moderate to high severity - IV's for hydration, IV medications, splinting of fractures that are straight forward, simple chest pain, asthma that needs repeated breathing treatment or medications
Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

(B) Charge is listed in the 25 common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

(C) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Laboratory reflects the Outpatient pricing.

(D) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Diagnostic Imaging reflects the Outpatient pricing.

Charge is lower than TFHD

Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th

TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.
N/A - Not Applicable or Not Available

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

	Note Reference	CPT Code	Prior To 8/1/2021 TFHD	Proposed Rate Increase Effective 8/1/2021 TFHD	Percentile Ranking	Inclusive of TFHD		NEVADA		2 Hospital Average	% TFHD is Higher or (Lower) than the 2 NV Hospital Average
						Average	Median	Renown	St. Mary's Regional		
Emergency Room			\$ 401	\$ 421	50%	\$ 409	\$ 421	\$ 472	\$ 333	\$ 403	4.6%
	(A)	99281	\$ 727	\$ 763	50%	\$ 757	\$ 763	\$ 855	\$ 654	\$ 755	1.2%
	(A) (B)	99282	\$ 1,310	\$ 1,376	50%	\$ 1,331	\$ 1,376	\$ 1,505	\$ 1,111	\$ 1,308	5.2%
	(A) (B)	99283	\$ 2,165	\$ 2,273	50%	\$ 2,146	\$ 2,273	\$ 2,364	\$ 1,802	\$ 2,083	9.1%
	(A) (B)	99284	\$ 3,184	\$ 3,343	50%	\$ 3,121	\$ 3,343	\$ 3,394	\$ 2,627	\$ 3,010	11.1%
Laboratory	(B)	80048	\$ 128	\$ 134	50%	\$ 134	\$ 134	\$ 55	\$ 211	\$ 133	1.0%
	(B)	82805	\$ 269	\$ 282	0%	\$ 345	\$ 345	N/A	\$ 408	\$ 408	-30.8%
	(B)	85027	\$ 93	\$ 98	50%	\$ 82	\$ 98	\$ 42	\$ 107	\$ 75	31.1%
	(B)	85025	\$ 116	\$ 122	50%	\$ 100	\$ 122	\$ 51	\$ 127	\$ 89	36.8%
	(B)	80053	\$ 158	\$ 166	50%	\$ 176	\$ 166	\$ 69	\$ 293	\$ 181	-8.4%
	(B)	82550	\$ 105	\$ 110	50%	\$ 95	\$ 110	\$ 42	\$ 133	\$ 87	26.1%
	(B)	80061	\$ 200	\$ 210	100%	\$ 169	\$ 209	\$ 87	\$ 209	\$ 148	42.1%
	(B)	85730	\$ 99	\$ 104	50%	\$ 88	\$ 104	\$ 39	\$ 122	\$ 80	29.3%
	(B)	85610	\$ 65	\$ 68	50%	\$ 61	\$ 68	\$ 28	\$ 86	\$ 57	19.3%
	(B)	84443	\$ 250	\$ 263	100%	\$ 195	\$ 213	\$ 109	\$ 213	\$ 161	63.0%
	(B)	84484	\$ 229	\$ 240	100%	\$ 180	\$ 217	\$ 81	\$ 217	\$ 149	61.2%
	(B)	81002-81003	\$ 41	\$ 43	50%	\$ 43	\$ 43	\$ 23	\$ 64	\$ 44	-1.4%
	(B)	81000-81001	\$ 49	\$ 51	50%	\$ 55	\$ 51	\$ 21	\$ 93	\$ 57	-9.3%
Diagnostic Imaging	(B)	71020/71046	\$ 405	\$ 425	50%	\$ 439	\$ 425	\$ 526	\$ 366	\$ 446	-4.7%
	(B)	72110	\$ 737	\$ 774	50%	\$ 835	\$ 774	\$ 708	\$ 1,023	\$ 866	-10.6%
	(B)	70553	\$ 4,914	\$ 5,160	100%	\$ 4,213	\$ 5,086	\$ 2,393	\$ 5,086	\$ 3,740	38.0%
	(B)	77067	\$ 461	\$ 484	50%	\$ 507	\$ 484	\$ 629	\$ 408	\$ 519	-6.6%
	(B)	76805	\$ 930	\$ 977	50%	\$ 1,011	\$ 977	\$ 708	\$ 1,348	\$ 1,028	-5.0%
	(B)	76700	\$ 930	\$ 977	50%	\$ 938	\$ 977	\$ 708	\$ 1,130	\$ 919	6.3%
	(B)	72193	\$ 2,837	\$ 2,979	100%	\$ 2,246	\$ 2,598	\$ 1,161	\$ 2,598	\$ 1,880	58.5%
	(B)	70450	\$ 1,865	\$ 1,958	50%	\$ 1,714	\$ 1,958	\$ 708	\$ 2,476	\$ 1,592	23.0%
	(B)	74160	\$ 2,837	\$ 2,979	100%	\$ 2,291	\$ 2,734	\$ 1,161	\$ 2,734	\$ 1,948	53.0%
Room Rates			\$ 9,322	\$ 9,322	100%	\$ 6,299	\$ 4,926	\$ 4,926	\$ 4,650	\$ 4,788	94.7%
			\$ 4,549	\$ 4,549	100%	\$ 3,264	\$ 2,701	\$ 2,701	\$ 2,541	\$ 2,621	73.6%
			\$ 1,347	\$ 1,347	0%	\$ 1,440	\$ 1,440	\$ 1,532	N/A	N/A	N/A
			\$ 620	\$ 620	100%	\$ 620	\$ 620	N/A	N/A	#DIV/0!	N/A
Average of all 25 common outpatient procedures noted by (B) above			\$ 877	\$ 921	50%	\$ 809	\$ 921	\$ 586	\$ 921	\$ 754	22.2%

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
 Level 2 - low to moderate severity - minor illness with no lab or x-ray other than a simple strep screen or UTI, abrasions, small cuts with no suturing
 Level 3 - moderate severity - labs, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
 Level 4 - moderate to high severity - IV's for hydration, IV medications, splinting of fractures that are straight forward, simple chest pain, asthma that needs repeated breathing treatment or medications
 Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

- (B) Charge is listed in the 25 most common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

Charge is lower than TFHD
 Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th
 TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.
 N/A - Not Applicable or Not Available

TAHOE FOREST HOSPITAL DISTRICT
CHARGE COMPARISON
HOSPITAL TO HOSPITAL WITH OUTPATIENT LOWER TIERED PRICING

	Note Reference	CPT Code	Prior To 8/1/2021 TFHD	Proposed Rate Increase Effective 8/1/2021 TFHD	Percentile Ranking	Inclusive of TFHD Average		CALIFORNIA				NEVADA		6 Hospital Average	6 Hospital Median	6 Hospital Average % Var.	6 Hospital Median % Var.
								Barton Memorial	Sutter Auburn Faith	Marshall Medical	Dignity Sierra Nevada	Renown	St. Mary's Regional				
Emergency Room			\$ 401	\$ 421	17%	\$ 503	\$ 454	\$ 601	\$ 436	\$ 738	\$ 521	\$ 472	\$ 333	\$ 517	\$ 497	-18.5%	-15.2%
	(A)	99281	\$ 401	\$ 421	17%	\$ 503	\$ 454	\$ 601	\$ 436	\$ 738	\$ 521	\$ 472	\$ 333	\$ 517	\$ 497	-18.5%	-15.2%
	(A) (B)	99282	\$ 727	\$ 763	17%	\$ 983	\$ 946	\$ 1,248	\$ 1,156	\$ 1,169	\$ 1,036	\$ 855	\$ 654	\$ 1,020	\$ 1,096	-25.1%	-30.4%
	(A) (B)	99283	\$ 1,310	\$ 1,376	17%	\$ 1,654	\$ 1,594	\$ 1,750	\$ 2,077	\$ 2,074	\$ 1,683	\$ 1,505	\$ 1,111	\$ 1,700	\$ 1,717	-19.1%	-19.9%
	(A) (B)	99284	\$ 2,165	\$ 2,273	17%	\$ 3,121	\$ 2,847	\$ 3,607	\$ 3,329	\$ 5,107	\$ 3,363	\$ 2,364	\$ 1,802	\$ 3,262	\$ 3,346	-30.3%	-32.1%
(A)	99285	\$ 3,184	\$ 3,343	17%	\$ 4,117	\$ 3,735	\$ 5,201	\$ 5,005	\$ 4,076	\$ 5,173	\$ 3,394	\$ 2,627	\$ 4,246	\$ 4,540	-21.3%	-26.4%	
Laboratory	(B)	80048	\$ 128	\$ 134	33%	\$ 325	\$ 152	\$ 437	\$ 170	\$ 117	\$ 1,152	\$ 55	\$ 211	\$ 357	\$ 191	-62.4%	-29.5%
	(B)	82805	\$ 269	\$ 282	25%	\$ 466	\$ 345	N/A	\$ 785	\$ 92	\$ 761	N/A	\$ 408	\$ 511	\$ 585	-44.8%	-51.7%
	(B)	85027	\$ 93	\$ 98	33%	\$ 183	\$ 102	\$ 297	\$ 135	\$ 57	\$ 545	\$ 42	\$ 107	\$ 197	\$ 121	-50.5%	-19.3%
	(B)	85025	\$ 116	\$ 122	33%	\$ 231	\$ 122	\$ 388	\$ 122	\$ 66	\$ 739	\$ 51	\$ 127	\$ 249	\$ 125	-51.0%	-2.2%
	(B)	80053	\$ 158	\$ 166	17%	\$ 431	\$ 194	\$ 414	\$ 198	\$ 189	\$ 1,690	\$ 69	\$ 293	\$ 476	\$ 246	-65.1%	-32.5%
	(B)	82550	\$ 105	\$ 110	33%	\$ 199	\$ 120	\$ 326	\$ 130	\$ 71	\$ 583	\$ 42	\$ 133	\$ 214	\$ 131	-48.5%	-16.1%
	(B)	80061	\$ 200	\$ 210	50%	\$ 249	\$ 209	\$ 326	\$ 224	\$ 130	\$ 560	\$ 87	\$ 209	\$ 256	\$ 216	-17.9%	-2.9%
	(B)	85730	\$ 99	\$ 104	33%	\$ 204	\$ 113	\$ 303	\$ 188	\$ 67	\$ 603	\$ 39	\$ 122	\$ 220	\$ 155	-52.8%	-32.9%
	(B)	85610	\$ 65	\$ 68	33%	\$ 135	\$ 73	\$ 160	\$ 77	\$ 57	\$ 469	\$ 28	\$ 86	\$ 146	\$ 82	-53.4%	-16.4%
	(B)	84443	\$ 250	\$ 263	67%	\$ 288	\$ 199	\$ 330	\$ 185	\$ 142	\$ 776	\$ 109	\$ 213	\$ 293	\$ 199	-10.3%	31.9%
	(B)	84484	\$ 229	\$ 240	50%	\$ 309	\$ 229	\$ 487	\$ 367	\$ 156	\$ 613	\$ 81	\$ 217	\$ 320	\$ 292	-24.9%	-17.7%
(B)	81002-81003	\$ 41	\$ 43	17%	\$ 90	\$ 57	\$ 95	\$ 75	\$ 50	\$ 278	\$ 23	\$ 64	\$ 98	\$ 70	-55.9%	-38.2%	
(B)	81000-81001	\$ 49	\$ 51	40%	\$ 110	\$ 51	N/A	\$ 66	\$ 45	\$ 382	\$ 21	\$ 93	\$ 121	\$ 66	-57.6%	-22.0%	
Diagnostic Imaging	(B)	71020/71046	\$ 405	\$ 425	33%	\$ 516	\$ 468	\$ 841	\$ 511	\$ 258	\$ 686	\$ 526	\$ 366	\$ 531	\$ 519	-20.0%	-18.0%
	(B)	72110	\$ 737	\$ 774	17%	\$ 1,050	\$ 930	\$ 1,347	\$ 837	\$ 1,362	\$ 1,299	\$ 708	\$ 1,023	\$ 1,096	\$ 1,161	-29.4%	-33.3%
	(B)	70553	\$ 4,914	\$ 5,160	33%	\$ 5,907	\$ 5,599	\$ 7,694	\$ 6,376	\$ 6,039	\$ 8,603	\$ 2,393	\$ 5,086	\$ 6,032	\$ 6,208	-14.5%	-16.9%
	(B)	77067	\$ 461	\$ 484	33%	\$ 546	\$ 508	\$ 743	\$ 464	\$ 531	\$ 541	\$ 629	\$ 408	\$ 556	\$ 536	-12.9%	-9.7%
	(B)	76805	\$ 930	\$ 977	50%	\$ 1,096	\$ 960	\$ 1,565	\$ 1,294	\$ 943	\$ 840	\$ 708	\$ 1,348	\$ 1,116	\$ 1,118	-12.5%	-12.7%
	(B)	76700	\$ 930	\$ 977	17%	\$ 1,475	\$ 1,234	\$ 2,584	\$ 1,338	\$ 1,500	\$ 2,087	\$ 708	\$ 1,130	\$ 1,558	\$ 1,419	-37.3%	-31.2%
	(B)	72193	\$ 2,837	\$ 2,979	33%	\$ 3,581	\$ 3,417	\$ 5,731	\$ 4,129	\$ 3,856	\$ 4,611	\$ 1,161	\$ 2,598	\$ 3,681	\$ 3,993	-19.1%	-25.4%
	(B)	70450	\$ 1,865	\$ 1,958	17%	\$ 2,811	\$ 2,776	\$ 4,376	\$ 3,075	\$ 3,097	\$ 3,984	\$ 708	\$ 2,476	\$ 2,953	\$ 3,086	-33.7%	-36.5%
	(B)	74160	\$ 2,837	\$ 2,979	33%	\$ 3,788	\$ 3,397	\$ 5,731	\$ 3,816	\$ 4,423	\$ 5,669	\$ 1,161	\$ 2,734	\$ 3,922	\$ 4,120	-24.1%	-27.7%
Room Rates			\$ 9,322	\$ 9,322	33%	\$ 9,546	\$ 9,460	\$ 12,852	\$ 12,506	\$ 9,597	\$ 12,968	\$ 4,926	\$ 4,650	\$ 9,583	\$ 11,052	-2.7%	-15.7%
			\$ 4,549	\$ 4,549	67%	\$ 4,140	\$ 4,391	\$ 5,583	\$ 4,393	\$ 4,389	\$ 4,825	\$ 2,701	\$ 2,541	\$ 4,072	\$ 4,391	11.7%	3.6%
			\$ 1,347	\$ 1,347	0%	\$ 2,217	\$ 1,610	\$ 1,687	N/A	\$ 3,731	\$ 2,789	\$ 1,532	N/A	\$ 2,435	\$ 2,238	-44.7%	-39.8%
			\$ 620	\$ 620	0%	\$ 1,465	\$ 663	N/A	\$ 3,070	N/A	\$ 706	N/A	N/A	\$ 1,888	\$ 1,888	-67.2%	-67.2%
Average of all 25 common outpatient procedures noted by (B) above			\$ 877	\$ 921	17%	\$ 1,208	\$ 1,083	\$ 1,773	\$ 1,246	\$ 1,264	\$ 1,742	\$ 586	\$ 921	\$ 1,255	\$ 1,255	-26.7%	-26.6%

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
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 Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

(B) Charge is listed in the 25 most common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

(C) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Laboratory reflects the Outpatient pricing.

(D) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Diagnostic Imaging reflects the Outpatient pricing.

Charge is lower than TFHD

Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th

TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.

N/A - Not Applicable or Not Available